

EXAMINING THE COMMUNICATION OF CSR INITIATIVES: EVIDENCE FROM LIDL SLOVAKIA

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Abstract:

Research background: Many studies are focused on the benefits of CSR implementation. Nevertheless, all of the benefits are tied to proper communication, as if a company lacks the ability to effectively communicate its CSR activities, the potential benefits of implementation may fail to be realised. Many companies use non-standardised reports, but most of them use ESG as the criterion for assessing their CSR development.

Purpose of the article: The purpose of the article is to examine the level of consumers' awareness and perception of ESG reports and CSR activities communicated by Lidl Slovak Republic. The study aims to identify how effectively these activities are reaching consumers and influencing their perception of the company's transparency.

Methods: For this case study, the Lidl Slovak Republic was selected, which is perceived as a responsible company. This company communicates its CSR activities through various communication channels. A survey was chosen for achieving the aim of the study.

Findings & Value added: The survey results show that respondents are familiar with Lidl's various CSR activities, and the main communication channels, such as advertising or in-store advertisements, are more familiar to respondents. A not too surprising finding is that only a small part of the respondents is familiar with Lidl's non-financial reports. However, if they are familiar, they perceive the company as more transparent. Regarding the relationship between age and the perception of Lidl as a transparent company, a dependence was confirmed. The results of our study can serve as a basis for further research. This should primarily focus on why consumers who consider CSR activities beneficial are not familiar with the company's reports and only know those that are promoted, e.g. through advertising.

Keywords: CSR; communication; ESG; survey

JEL Classification: M14; M37

1. Introduction

In the last two decades, the scientific discourse has increasingly focused on the responsibility that companies should take. Despite the high level of interest in the issue, there is no consensus on the extent of taking responsibility, and authors take different approaches to defining it. For

example, McGuire et al. (1988) argue that the responsibility of organisations goes beyond economic and legal expectations. This insight is complemented by Davis and Blomstrom (1975), who consider the character of the individual as the primary determinant affecting the social responsibility of companies. Authors also have different views and opinions on how responsibility should be enforced, with Walton, for example, preferring voluntariness over coercion, which is agreed by the majority of authors (Isa, 2012). Although there is no consensus on defining responsibility, the definitions are similar in terms of voluntariness, transparency, or the perception of business in a broader context that is not focused solely on maximising profit, but on achieving it in a way that respects economic, social, and environmental responsibility (Zvarikova, 2023).

However, the concept of corporate social responsibility is not only the domain of the scientific community, but also of regulated bodies, multinational organisations, and, recently, an increasing number of consumers have begun to deal with it, which represents a shift from the theoretical to the practical level. Several studies have been conducted on the positive impact of CSR, confirming that the implementation of CSR activities in business practice brings benefits in various areas of business. In terms of economic results, the implementation of CSR has a positive effect on word-of-mouth, in the long term, costs are reduced, attractiveness for investors increases, and companies also become preferred business partners (Alhouti et al., 2021; Wang and Dong, 2025; Zvarikova, 2023). In terms of marketing benefits, a positive impact on the reputation of the company has been confirmed, even in times when the company and its reputation are affected by an adverse event (Kang et al., 2021). At the same time, CSR implementation has a positive effect on employees (Rozsa et al., 2021) and reduces their turnover (Vveinhardt and Sroka, 2020). In addition, CSR also supports business transparency (Enz et al., 2021).

Nevertheless, all of the aforementioned benefits are tied to proper communication, as if a company does not know how to communicate its CSR activities properly, the benefits of implementation often do not materialise (Wang and Dong, 2025; Sareen and Mahajan, 2025; Hu, 2025). For this reason, it is essential to know how to communicate properly internally and externally. For this case study, the Lidl Slovak Republic (for here and after Lidl) company was selected, which is perceived as a responsible company, which is proven not only by various surveys, but also by awards such as Top Employer, and it is also a Partner of the Fund for Transparent Slovakia of the Pontis Foundation, etc. (Lidl Slovak Republic 2024; Lidl Slovak Republic 2025). As part of the survey, we focused on the communication of Lidl's CSR activities and how it is perceived by one of the most important stakeholder groups, namely customers. The aim of the presented article is: To examine consumers' familiarity with ESG reports and CSR activities of Lidl.

The structure of the article is as follows. The Introduction defines the purpose of the study and the basic assumptions for ESG reports as one of the effective options for communicating CSR activities. At the same time, this chapter also discusses the negative connotation of ESG reports. The second chapter, Methodology, describes the implementation of the case study and the methodology used to obtain the results. The Results and Discussion chapter focuses on a critical assessment of the survey results in the context of the world's professional literature. The Conclusions chapter summarises the basic findings of our case study and outlines possible future directions of the research.

2. Literature review

ESG is a comprehensive framework that aims to provide an overview to an organisation's stakeholders about how a company addresses the risks and opportunities associated with aspects that are collectively known as ESG factors. The individual areas of the ESG concept follow the CSR pillars. Environmental aspects follow the environmental pillar of CSR. The same principle applies to the social aspects of ESG, which are similar to those in the social pillar. However, the difference is in the last area of ESG, namely governance, which is not focused only on the economic area of business, but mainly on the way the organisation is led and managed, i.e. the alignment of stakeholder expectations, especially investors, such as the perception and respect of shareholder rights, with internal controls for transparency and accountability by management (Petery, 2023). This area is critical because companies face constant pressure from shareholders and other stakeholders to improve results in the area of social responsibility (Kazmierczak, 2022).

An ESG report is a summary of all collected non-financial information about a company. The company thus increases its transparency towards all stakeholders. Such a report is usually published once a year, and the company evaluates the results of its activities to date and sets goals in given areas for the following year. ESG reporting is therefore aimed at satisfying stakeholders' demand for non-financial information from companies. However, as Jambor and Zanocz (2023) state, it has recently become a popular greenwashing tactic without any standardised regulatory system. This trend needs to be changed, as ESG reporting is one of the most valuable sources of information for stakeholders' decision-making. However, as Arvidsson and Dumay (2022) point out, many organisations believe that their ESG reporting strategy is an indicator of the organisation's actual performance. However, perceived performance often does not correspond to actual performance, because mandatory ESG reporting will improve performance only under certain conditions. Therefore, even if an organisation intends to improve its performance, it may not achieve the expected results due to, for example, environmental constraints.

ESG is increasingly being used in so-called ESG ratings, where they have gained attention mainly from the financial sector. Some authors emphasise that companies with strong ESG performance have access to cheap capital, thereby increasing their overall performance (Chen and Fan, 2024). This finding is also supported by the results of research by Isack and Aschauer (2025), which indicate that the implementation of a positive ESG rating positively affects lending decisions and highlights the importance of decision-making based on the credibility of CSR reports and ESG ratings. The authors of the study, Chen and Fan (2024), examined the impact of ESG ratings on company performance with a focus on achieving sustainable development and corporate sustainability through innovation in the context of high-quality global economic growth. Their findings suggest a significant positive relationship between ESG ratings and company performance. ESG ratings enhance company performance by alleviating financial constraints and improving company reputation. They also argue in their study that the effects of ESG ratings are more pronounced in organisations with strong internal controls and in private companies. Their research provides empirical evidence to support ESG investment and rating system improvements.

On the one hand, we can see an increase in ESG reports and ratings. However, practice also points to various problems associated with, for example, the lack of experts in companies and the associated publication of inaccurate or incomplete data, manipulation of data through greenwashing, increased administrative burden on companies, ambiguities in ever-changing legislation, but also the diversity of ESG ratings (Spaniol, 2024; Jambor and Zanocz, 2023). Berg et al. (2022) cite, for example, three main reasons for the differences in ratings - different

measurement (56% share of total differences), different rating scope (38% share of total differences) and, last but not least, the deviation of weights (6% share of total differences).

All these findings suggest that ESG reports are not standardised and do not adequately represent the sustainable performance of a company. Therefore, they highlight the complexity and limitations associated with ESG ratings and call for different understandings and cautious interpretation of the results (Jambor and Zanocz, 2023). Despite these shortcomings, many companies report on ESG, which they inform about their CSR activities within the governance, environmental and social fields.

3. Methodology

Many companies have understood that CSR activities support their reputation and, at the same time, help to strengthen their position in the market. They are also aware that they will achieve positive effects only if they can inform about these activities effectively. In some cases, they are legally obliged to inform about such non-financial information (e.g. Corporate Sustainability Reporting Directive), in other cases, they do so voluntarily. Based on the above, the aim of the presented article was set to examine the familiarity of consumers with ESG reports and CSR activities of Lidl.

Based on this aim, a selected group of stakeholders was determined as customers and a questionnaire survey was used to determine their attitudes and awareness regarding selected activities of Lidl, which it informs about in its ESG reports.

Since 2017, Lidl has published a sustainability report every two years, which recapitulates all the company's strategic goals, activities and projects that have a significant economic, social and environmental impact. At the same time, all stakeholders have identified them as important. Lidl is aware of the impact of its business activities on several groups of stakeholders, especially employees, suppliers, the environment and the country itself. It tries to eliminate or neutralise its negative impact precisely through its activities, which are not only aimed at generating profit, but also at respectful behaviour towards the environment, fair dealings with employees and suppliers, while still not forgetting the environment and its preservation for future generations. Lidl informs all stakeholders about its activities, commitments and achievements through detailed annual and national reports, which it regularly publishes on its website. This report is intended for Lidl's business partners, its customers, employees, the media, representatives of the public sector, the non-profit sector, other professionals and the public. Likewise, Lidl publishes a Socio-economic Study for a specific business year every year, in which it provides an overview of the positive economic impacts of its activities in the Slovak economy.

As a first step, a document analysis was carried out to identify the activities that Lidl carries out and subsequently to determine the awareness of a selected group of stakeholders - customers about the given activities.

An online questionnaire survey was used to collect data, created using the online platform Google Forms. The questionnaire was intended for residents of the Slovak Republic over 18 years of age. It contained nine questions, of which two were focused on demographic data about the respondents and seven questions were focused on the awareness and activities of Lidl in the Slovak Republic. It was sent to respondents electronically using Facebook and Instagram, and mainly by email. The questionnaire survey was carried out from 25th February 2025 to 6th March 2025 and was completed by 413 respondents.

To achieve the goal, the following hypotheses were set:

H1: *30% of respondents are familiar with Lidl's annual reports.*

H2: *There is/is no relationship between the level of familiarity with annual reports and the perception of transparency.*

H3: *There is/is no relationship between the age category of respondents and the emphasis they place on sustainability and social responsibility.*

To verify hypothesis 1, the test for the equality of proportions was used. Chi-squared test was used to verify hypotheses 2 and 3.

The test for the equality of proportions is concerned with verifying whether the observed proportion of the occurrence of a particular feature in the set (sample) matches the theoretically expected proportion. The chi-square test of independence verifies whether there is a dependence between two categorised variables. If the dependence is confirmed, then Cramer's V coefficient is used to determine the strength of the dependence. Before using the chi-square test, it was first necessary to verify that the conditions for its use were met, namely: 80% of the theoretical frequencies must be greater than five, and all theoretical frequencies must have a value of at least 1. If the conditions are not met, some categories must be merged.

When evaluating some questions, respondents were to express their opinions and preferences using a Likert scale from 1 to 5, with 1 meaning the most important factor and five the least important. The Likert scale values were, in some cases, converted to their numerical equivalents, and the arithmetic mean was calculated from them.

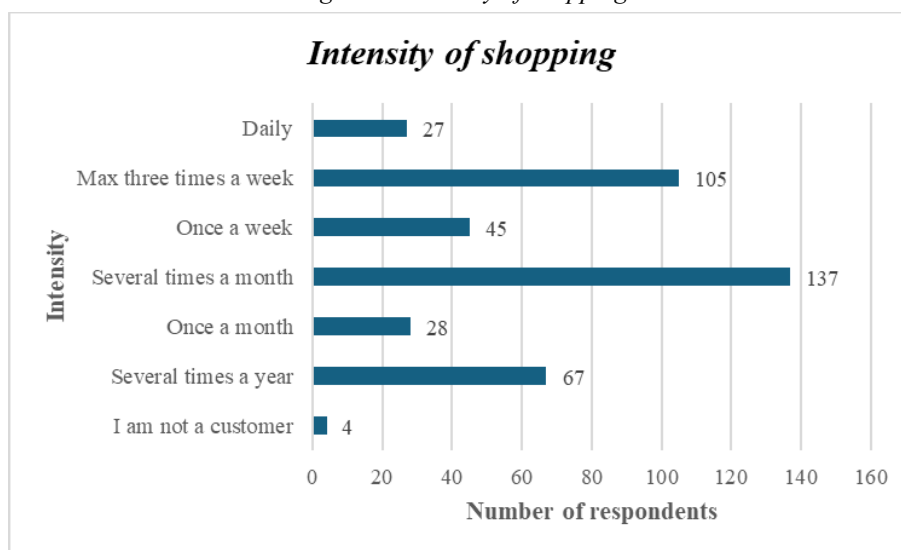
4. Results and Discussion

The questionnaire was completed by 413 respondents, of whom 248 were women, representing 60.05% and 165 were men, representing 39.95%.

The fewest respondents were aged 18 to 20 (4.8%). The second age category 21-30 represents 26.9% of respondents. This may be due to how responses were obtained via social networks. 13.6% of respondents were aged 31 to 40, and 13.1% of respondents were aged 41-50. The majority of respondents were aged 51-60 (30.6%), as the questionnaire was primarily distributed via email. 10.9% of respondents were classified as over 61.

The survey results (Fig. 1) show that, except for four respondents (9.7%), all are customers of the Lidl retail chain, with 42.9% of respondents shopping there at least once a week and the vast majority at least once a month (82.2% of respondents).

Figure 1: Intensity of shopping



Source: own processing

When researching the factors influencing consumers' decision to shop at Lidl, we focused not only on factors such as price or store availability, but also on the CSR or transparency factor. Respondents indicated the importance of each factor based on a Likert scale. The results show that the most important factor is low prices, followed by a good price-quality ratio, quality products, store availability, and, lastly, transparency and an emphasis on sustainability and CSR. The low-price factor was marked as the most important by more than 250 respondents. This factor only achieved ratings of 4 and 5 in a few answers, so it is clear that low prices are essential for respondents when shopping at Lidl stores. The second factor, store availability, was no longer as high a priority when shopping as the previous one. It was marked as the most important (rating 1) by 190 respondents. This is also because nowadays almost every consumer has a car and can therefore reach more distant stores, so the accessibility and proximity of stores is not a significant factor. Nevertheless, it is still important for most of the respondents. Almost every customer looks for quality products when shopping. For 208 respondents who shop at Lidl, the quality of their products is the most important reason for shopping. The less important ratings of 4 and 5 are low for this factor. This shows that respondents perceive Lidl as a seller of quality products and seek them out for this reason. This is also confirmed by the Mastercard Retailer of the Year award, or Best Buy award, which Lidl gained (Lidl Slovak Republic, 2025). The factor of good price-quality ratio is also among the important factors that respondents consider when shopping at Lidl. A total of 314 respondents marked it with a rating of 1 and 2, which is more than the other ratings of this factor. Ratings 3-5 had a total of only 89 assessments, which indicates that only a small part of the respondents perceive this factor as less important. However, in the context of CSR implementation, the emphasis on sustainability and social responsibility is not a priority factor when shopping at Lidl. Judging by the growth in ratings 3-5, which were very low in the previous factors, here, on the contrary, the assessments increased slightly. The reasons may be different, for example, that customers prefer more practical factors such as price, quality and availability when shopping, over longer-term values such as sustainability and social responsibility. Another reason may be the low level of customer awareness of Lidl's specific activities and measures in the area of sustainability. The last factor that respondents had to evaluate was transparency. This again received a high rating of 1, specifically 188 respondents rated it as the most important. Ratings 2 and 3 had similar voting results, and together, 175 respondents rated transparency as moderately important. A total of 37 respondents rated this factor as almost the least important and unimportant, i.e. ratings 4 and 5.

Point rating was used to better compare the importance of individual factors with each other. Each rating was converted to its numerical equivalent as follows: (i) rating 1 was assigned 5 points; (ii) 2 = 4 points; (iii) 3 = 3 points; (iv) 4 = 2 points; and (v) 5 = 1 point. The average number of points for an individual factor was the sum of all point ratings divided by the number of all responses (413). The results of the point rating are shown in Table 4 in descending order (Table 1).

Table 1: Factors scoring by median

Factors	Low prices	Good quality / price ratio	Product's quality	Stores availability	Transparency	CSR
Median	3.954	3.644	3.620	3.494	3.477	3.470

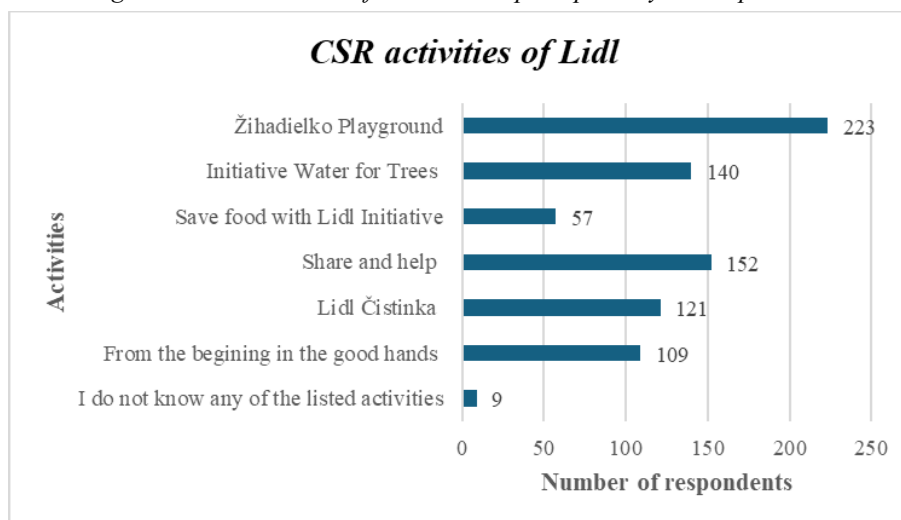
Source: own processing

Table 1 shows that none of the factors is significantly more important than the others. However, there is a smaller emphasis on the low-price factor compared to the others, which means that affordability plays a key role in consumers' purchasing decisions. This result is in line with, for example, the findings of Boccia et al. (2019), who found that respondents stated

it is essential for them to know whether companies engage in CSR activities. However, ultimately, price is still the main criterion that determines the choice. On the contrary, transparency (3,477 points) and emphasis on sustainability and social responsibility (3,470 points) received the lowest ratings, which indicates that customers take these factors into account, but to a lesser extent compared to the price and quality of products. However, it is important to realise that although customers do not make decisions primarily based on a company's transparency, it is a factor that is perceived by them and completes the overall perception and authenticity of CSR (Enz et al., 2021).

We also found out what CSR-oriented Lidl activities the respondents were aware of. The identification of these activities was based on the company's annual non-financial statements from 2020/2021 and 2022/2023 (Lidl Slovenska republika, 2025), which were focused on the company as a whole, so customers could perceive them more and be more responsive to them. Within this question, respondents could choose from several answers. The selected Lidl activities were: (i) Zihadielko playground (children's playground); (ii) Water for Trees initiative (tree planting in the Tatra Mountains); (iii) We Save Food with Lidl and Share and Help (food collection campaigns); (iv) Lidl Cistinka (urban park); and (v) From the Beginning in Good Hands (support for children in need). The last option was that the respondent was not aware of any activity. The results of this questionnaire question are shown in Figure 2.

Figure 2: CSR activities of Lidl and ich perception by the respondents



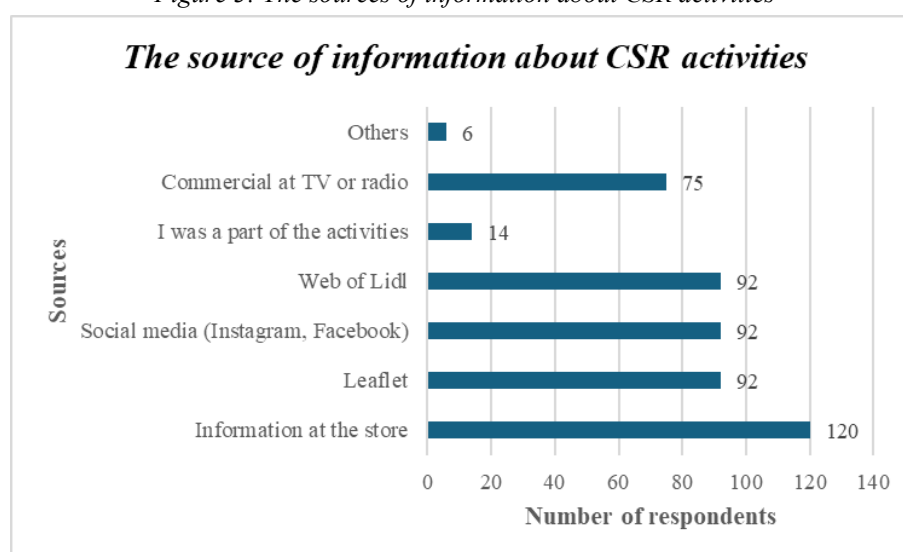
Source: own processing

Of the selected Lidl activities, respondents were most familiar with the first option, the Zihadielko playground, which was being built in 50 Slovak cities between 2016 and 2021. This project involved customers in voting on the cities in which a playground could be built. The playgrounds are intended for children aged 2-12. It is probably the best-known project of Lidl, precisely because it connected Lidl and the community throughout Slovakia. This activity was known by 54% of respondents. The second most well-known activity among respondents was the food collection Share and help. This activity was known by 36.80% of respondents. The food collection takes place in all Lidl stores throughout the year. Customers can contribute a part of their purchase to the collection. Each store has a specific organisation that it supports, and the collected food thus stays and helps directly in the region. The Water for trees initiative completes the top 3 most well-known Lidl activities among respondents. This activity was known to 33.90% of respondents, perhaps because of its long history. This project has been operating since 2012 on the principle that for every 1.5-litre bottle of Saguaro mineral water

sold, Lidl donates 1 cent to planting trees in the disaster-ravaged Hight Tatras. Since the beginning of this project, more than 2,000,000 trees have been planted. 29.30% of respondents were familiar with Lidl Cistinka. It is a city park project that is known among the public as it is intended for children, teenagers, parents and seniors. The project has been operating since 2022, and Lidl Cistinka is currently built in 7 cities in Slovakia and is being prepared in another 8. 26.39% of respondents were familiar with the activity From the beginning in good hands. This activity represents assistance for families with children with severe disabilities. It has been operating since 2018 on the principle that for every pack of Lupilu diapers sold, Lidl donates 10 cents to help these families (Lidl Slovenska republika, 2025). Less well-known activities include the initiative with Lidl, I save food, which was known by only 13.80% of respondents. Customers certainly know this activity, but not under a single name, which is why there are fewer votes in this option. Only 2.18% of respondents to the questionnaire were unaware of any Lidl activity. It follows from the above that respondents are mainly aware of those activities that are communicated through advertising in the mass media or social networks (such as the Zihadielko playground), or through advertising directly in the store (such as the Share and Help initiative). Those activities that are communicated less do not have such a high level of perception by consumers. The results are in line with Sareen and Mahajan (2025), who claim that properly communicated activities aimed at the public and especially at identified key stakeholders then have a positive impact on creating and maintaining a good image of the company. It is also important to realise that, like the CSR concept itself, the way it is communicated has evolved from one-way communication to two-way communication, which is now focused not only on informing about corporate activities within the concept, but it is also addressed to key stakeholders to listen and reflect their interests, with one of the main benefits of properly conducted communication being transparency (Lim and Greenwood, 2017).

The next important step was to find out where the respondents learned about Lidl activities, and what their primary source of information was. They had the following options: directly from stores, from flyers, social networks (Instagram, Facebook), Lidl website, I was/was part of them, advertising on radio or TV, and others. The results of the answers to this question are shown in Figure 3.

Figure 3: The sources of information about CSR activities



Source: own processing

The results show that the largest share, namely 29.06% of respondents, obtain this information directly from Lidl stores, which indicates that the physical presence and

communication in stores play a key role in disseminating information about the company's activities. The same share of respondents, i.e. 22.28%, stated that they learn about Lidl's activities through leaflets and social networks such as Instagram and Facebook. This points to the importance of digital communication and traditional promotional materials in informing customers. The third most common source of information is advertising on radio or television, which was identified as their primary source of information by 18.16% of respondents. This figure indicates that traditional media channels still play an important role in reaching the public. Only 3.39% of respondents obtain information directly from the company's website, which may indicate a lower preference for this information channel compared to social networks or personal contact. Similarly, 3.39% of respondents stated that they had even actively participated in one of Lidl's projects, thus not only becoming familiar with the company's activities, but also personally participating in them. Finally, 1.45% of respondents indicated another option as their source of information. Some of them stated that they learned about Lidl's activities thanks to personal contacts. In contrast, others admitted that they had never heard of the company's activities, which indicates that despite the company's extensive communication strategy, there are still people who are not reached by the information. These findings are interesting in the context of the findings of Hu (2025), who confirmed through his research that the communication channel is important for the perception of CSR activities as manipulative, where respondents expressed a degree of scepticism towards CSR activities on the basis that the activity was communicated as an advertisement or as a PR article. It was the PR article that respondents perceived as more trustworthy. In this context, communication channels located directly in the store seem to be the most relevant for the Slovak Republic.

According to Wang and Dong (2025), stakeholders (in the case of this study, non-professional investors) make decisions more based on the information provided in integrated reports than standalone reports. As the authors state, the integration of such reports supported by strategic communication of CSR activities influences selected stakeholders. Therefore, we investigated whether respondents had ever read Lidl's annual report. The results show that the majority of respondents, namely 80.39%, had never seen or read the company's annual report. This fact suggests that the public either lacks sufficient awareness of these documents or shows no interest in them. On the contrary, a smaller proportion of respondents, namely 19.61%, confirmed that they had already seen or read Lidl's annual report. This proportion suggests that although there is a group of informed individuals, annual reports remain a relatively little-followed source of information for the wider public. The survey results further show that the most common source of information for respondents who had ever seen or read Lidl's annual report was social networks such as Instagram and Facebook, the company's promotional leaflets or learning about the reports directly from Lidl stores. However, as Estanyol et al. (2025) emphasise, if companies want to communicate CSR activities effectively, reports must be in line with the company's activities and cannot be limited to isolated activities. As Sareen and Mahajan (2025) add, it is necessary to approach reporting strategically and transparently to satisfy the demands of various stakeholders, which are constantly changing and evolving, which will ultimately help strengthen relationships with various stakeholders and increase the positive effect of CSR activities. However, Lidl still has significant reserves in this area, as the reports focus more on setting goals for the following periods than on reflecting and measuring achievements (Lidl Slovak Republic, 2025).

Three hypotheses were set as part of the survey, which allow a better understanding of the research results.

H1: 30% of respondents are familiar with Lidl's annual reports. To test the hypothesis, the equality of proportions test was applied. Since the test statistic (-4.6065) is less than the critical

value (-1.6449), the result is statistically significant. This means that less than 30% of consumers are familiar with Lidl's annual reports. This result suggests that even though consumers declare interest in CSR activities, they ultimately do not find out more detailed information about them from non-financial reports and evaluate the company only based on the communicated activities.

H2: *It is assumed that there is/is no relationship between the level of familiarity with annual reports and the perception of transparency.* To test the hypothesis, the results of the question assessing the transparency criterion and the question focusing on whether respondents had ever read the Lidl annual report were used (Table 2).

Table 2: Frequency distribution related to H2

Assessment of the factor Transparency	Have you ever seen Lidl report?		Total
	Yes	No	
1	63	125	188
2	9	75	84
3	4	87	91
4	1	17	18
5	1	18	19
Total	78	322	400

Source: own processing

Both conditions for applying the Chi-square test were met, so it was possible to use the CHISQ.TEST function. Since the p-value is less than α , we reject the null hypothesis and accept the alternative hypothesis, indicating a relationship between the level of familiarity with annual reports and the perception of transparency. Cramer's V coefficient ($V = 0.337$) further confirms a moderately strong association between these two variables. This means that customers who are familiar with annual reports perceive Lidl as more transparent. This result is also consistent with the study by Sareen and Mahajan (2025).

H3: *It is assumed that there is/is no relationship between the age category of respondents and the emphasis they place on sustainability and social responsibility.* When evaluating the hypothesis, answers from the questions "What is your age?" and "Why do you shop at Lidl?" were used, specifically from the assessment of the factor Emphasis on sustainability and social responsibility (Table 3).

Table 3: Frequency distribution related to H3

Age	Assessment of the factor Transparency					Total
	1	2	3	4	5	
18-20	4	9	4	2	1	20
21-30	22	24	30	18	17	111
31-40	24	15	12	1	3	56
41-50	25	13	7	4	5	54
51-60	87	30	6	1	3	127
61+	27	9	9	0	0	45
Total	189	100	69	26	29	413

Source: own processing

Due to the failure to meet the chi-square test condition, it was necessary to merge some age categories before continuing the test. Thus, the age categories 18-20, 21-30 and 51-60, with 61+, were merged. This adjustment changed the age category ranges from the original six ranges to 4. The p-value is less than 0.000, which is well below the significance level $\alpha = 0.05$, indicating a statistically significant association between respondents' age categories and the importance they assign to sustainability and social responsibility. Cramer's coefficient (0.276) confirmed a weak dependence. This means that different age categories have different

approaches to sustainability as a factor that is important to them in their consumer decision-making.

5. Conclusions

Studies show that if companies want to benefit from their CSR activities and gain a competitive advantage, they must be able to properly inform about such activities, not only by the content of the information, but also by choosing the proper means of communication. On the other hand, the question arises whether consumers, as important stakeholders, perceive CSR activities at all and proactively seek information about them, e.g. through ESG reports. This article is therefore based on a case study of Lidl in the Slovak Republic, since this retail chain is considered responsible in the Slovak Republic and informs various stakeholders and society about its activities.

The aim of the article was therefore to examine consumers' awareness of Lidl's ESG reports and CSR activities. The survey results show that respondents are familiar with Lidl's various CSR activities, and the main communication channels, such as advertising or in-store advertisements, are more familiar to consumers. A not too surprising finding is that only a small part of the respondents is familiar with Lidl's non-financial reports. However, if they are familiar, they perceive the company as more transparent. Regarding the relationship between age and the perception of Lidl as a transparent company, a dependence was confirmed.

The results of our study can serve as a basis for further research. This should primarily focus on why consumers who consider CSR activities beneficial are not familiar with the company's reports and only know those that are promoted, e.g. through advertising.

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