

NATURA, A LEADER IN SOCIAL RESPONSIBILITY?


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Abstract: B companies are promoters of change and align with sustainable development objectives, meeting high performance standards that affect the environment and social well-being, and are recognized as companies most committed to social responsibility. This work focuses on the company Natura, which is internationally recognized for its dedication to the creation of beauty and personal care items. The objective of the article was to analyse the Natura company in relation to social responsibility and the Sustainable Development Goals (SDGs) as a type B company and to verify if it has been really an agent of change. A qualitative methodology was used through the case analysis method, collecting data and evidence through documentary sources such as books, magazines, programs, news and its website. As a result, the company was found to be an agent of change with global leadership in society due to its initiatives as a business model with a triple impact: economic, environmental and social. In addition, it contributes to inclusion, cultural diversity and gender equality, ensuring that there is no discrimination of any kind.

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Introduction

Natura is a multinational cosmetics company founded in Brazil in 1969 which has a fair and innovative business model of direct sales with digitalization. It is sustainable and responsible company whose mission is to provide personal well-being and nature. It is dedicated to the creation of beauty products with responsibility and quality for the personal image of its customers, standing out as one of the most recognized stores. It is located in seven Latin American countries and in France (Natura, 2023; Universidad Externado de Colombia, 2018).

The objective of this research is to analyse Natura's corporate social responsibility as a type B company and its relationship with the SDGs and to verify if it has been really an agent of change.

It is a type B company because this type of company is recognized for the level of both environmental and social responsibility, through the transparency of its activities for the benefit of society, which is why it is important to analyze its social responsibility and its impact with the sustainable development goals (Responsabilidad Social Empresarial y Sustentabilidad – México, 2023).

Type B companies are those that make changes through markets to solve environmental and social problems that aim to transform the global economy, benefiting the planet, communities and people (B Lab, 2024). They possess a collective brand as a market identity. They carry out an integral evaluation of their sustainability with certification and recertification instances and make modifications to their legal governance tools (Sistema B, 2025).

Literature review

Corporate Social Responsibility (CSR)

According to the “Global Corporate Social Responsibility Report 2022”, 90% of the 500 largest companies publish social responsibility reports, an increase of almost 30 percentage points compared to ten years ago, which means that social responsibility is part of corporate planning and its compliance. Consequently corporate social responsibility are actions that companies carry out voluntarily in the management of their impacts, improving their reputation as a company with philanthropic and peripheral activities. Since caring for the planet, society and the economy is not only responsibility, but also orientation, objective and purpose for companies, and according to the study of the Sustainable Development Goals (SDG), economic profitability and Agenda 2030, companies that put sustainability first, obtain competitive advantages (Duo et al., 2025; Global Compact, Spanish Network, 2024).

It is the voluntary commitment of companies that goes beyond compliance with laws and regulations; it encompasses a set of practices, strategies and business management systems that seek to achieve a balance between the economic, social and environmental dimensions (United Nations Association in Spain, 2025). And, although there is already a different line of thinking about business performance, consumers do want to pay more for products made with ethical standards compared to

those that are not. Therefore, by acting socially responsible, one gets an economic reward since customers value ethically responsible behavior and sanction unfair or unethical behavior (Castro et al., 2021).

CSR, also known as Corporate Social Responsibility, is a vision of business opportunities that together are part of respect for people, ethical values, the community and the environment with the management it carries out independently of the products or services it offers, regardless of the sector, size or nationality, benefiting its environment through the generation of jobs and the expansion of the offer of products and services (Latin American Institute of Postgraduate Studies, 2022). As Carroll (1991) suggested, the concept of CSR should involve the following four dimensions: economic, legal, ethical and philanthropic, and can only become so if more managers become moral instead of immoral or amoral, reflecting three main ethical approaches to management: immoral, amoral and moral. Global social responsibility is a core principle for achieving the Sustainable Development Goals (SDGs) by acting responsibly with their activities to achieve a sustainable society and environment (Abbas, 2025; İlknur, 2024).

For the modern view of CSR, the rise of digital transformation, advances in artificial intelligence, blockchain, big data, and other emerging technologies represent new opportunities for organizations to improve CSR performance, as well as transparency, operational efficiency, and thereby reduce environmental and social impacts in a more responsible manner (Haroon et al., 2025). It is worth mentioning that digital media promote the financial behavior of organizations and that CSR moderates this relationship in a positive way, as is the case with Natura (Fengzhan et al., 2025).

Characteristics of Corporate Responsibility

Many companies have become socially responsible ones, fighting to conserve ecosystems and protect the environment, being aware of the social, economic and environmental impact of their actions, ranging from the production of its elements to the number of employees working in an office at the same time. These companies have the following features (Alva, 2015; BBVA Mexico, 2025):

- a) Relations based on ethics in labour relations.
- b) Commitment to stakeholders and the need for the company to survive in its environment.
- c) Establishment of business goals compatible with sustainable development.
- d) Conservation of environmental and cultural resources for future generations.
- e) Respect for the diversity of people.
- f) Decrease of social inequalities.
- g) Goal: social welfare.
- h) Alliances with socially responsible companies.
- i) Sustainable problem solving.

All decisions made by companies have an impact on both society and the planet, so it is necessary for them to be socially responsible by committing to society to be aware of social and environmental welfare.

Social responsibility in practice

The new corporate culture is corporate social responsibility in which an organization promotes values for natural and social development, taking care of its personnel and customers, with a commitment to sustainable management without compromising natural resources, reducing negative environmental and social impact and supporting social welfare (Alva, 2015).

Good practices help companies overcome knowledge, cost and market barriers to innovation, improve production processes, reduce inputs and eliminate waste, decrease regulatory charges and environmental payments and labor costs, help overcome knowledge barriers, improve communication, participation and employee commitment, and all this increases consumer confidence (García-Piqueres & García-Ramos, 2024).

Social impact is a growing strategic value: because consumers are concerned about the type of consumption and the effects of business activities on the planet and society, every day they consider whether in their purchase there is a harmful effect or not. Until very recently, businesses were driven by competition and ambition to increase their market value. In some cases, this led to accounting, environmental and social changes, which has brought some companies to the brink of bankruptcy and therefore to commit the invested funds by shareholders (Centro Especial de Empleo de la Fundación Esclerosis Múltiple, 2024).

Research methodology

The objective of the article was to analyse Natura's corporate social responsibility and its relationship with the SDGs as a type B company, verifying whether it has really been an agent of change.

A case analysis was used through a descriptive case analysis methodology, in which the company Natura, the subject of the study, was investigated through the collection of data and evidence, through documentary sources such as books, magazines, programs, news and websites of the company. In the case method, the phenomenon is described in a precise and detailed manner without intervening in its process, recording its characteristics according to the sources of information (Yacuzzi, 2005; Hernández et al., 2014).

The company was selected because it was created with the premise of using natural resources as key elements in its products and has been recognized as an environmentally conscious and socially responsible company committed to a positive impact on society. In addition to focusing on the digital part without neglecting its traditional sales channels related to cosmetics, it has an online sales platform with more than five million consumers and is listed on the B3 stock exchange in Brazil. It was the first listed company in the world to become a certified B Corporation (Kogut et al., 2022).

Natura and CSR

Natura produces organic cosmetics without damaging the soil, avoiding damage to the skin and the environment; the chemical components of its cosmetic products are not harmful, with 100% recycled materials and green plastic packaging made

from sugar cane, such as the Todo día line, a renewable raw material that has a lower impact on greenhouse gas emissions, avoiding the emission of more than 5 thousand tons of carbon per year (Natura, 2024b).

Natura is an organization concerned with being an agent of change, and to achieve this, it must comply with certain certifications (Table 1).

Table 1. Natura Company Certifications

Certification	Meaning	Benefits
B Corps	Commitment to continuous improvement and its socio-environmental business goal as its business model, calculating and examining the areas of the organization, reviewing in detail the purpose of improving each point through an exhaustive analysis, identifying points of improvement and opportunities to be an agent of change in the economy and complying with the stakeholder evaluation, reinforcing the commitment to global sustainable development	Stakeholders: Government, Workers, Customers, Community and Environment
Leaping bunny	It is the standard for cruelty-free products in the personal care, cleaning, cosmetics, home and cleaning sectors. Operated by the Cruelty Free International, a company that works to ensure that experiments on animals do not exist and that natural beauty products are cruelty free	Animals
UEBT Certified sourcing with respect	Label that represents the seven principles of ethical sourcing: conservation of biodiversity, sustainable use of biodiversity, compliance legislation, fair and equitable sharing of benefits, respect for the rights of actors, clarity about land tenure, and socio-economic sustainability. In Natura, this seal is visible on the packaging of Ekos products	Fair trade, conservation of Brazilian biodiversity and relationships of trust with communities
Certification of the Mexican Direct Sales Association A.C. (Certificación de la Asociación Mexicana de Ventas Directas A.C)	It refers to the Code of Ethics as the basis of business conduct that establishes the standards, principles and ethical values that the Direct Selling industry must follow. Natura is committed to commercial ethical standards for the direct selling channel and with our clients seeking consumer satisfaction and protection	Consumer Protection
Platinum Carbon Integrity Certification	It constitutes the highest level of manifestation published by the Voluntary Carbon Markets Integrity Initiative (VCMI); an international non-profit organization widely recognized as the main reference in carbon credit integrity	Environment

Source: (Asociación Mexicana de Ventas Directa, 2020; Belcorp, 2023b; PORTALAMBIENTAL.com.mx. 2024; Sistema B, 2024; UEBT Certified sourcing with respect, 2024)

These certifications are important for consumers who look for quality through good practices and investigate the content and label of the products, what type of certification the company has, and Natura, by eliminating animal testing and respect for life, has become a world reference. Table 2 analyzed the company's values in relation to its pillars and actions.

Table 2. Natura values, actions, and pillars

Values	Actions	Pillars
Relationships, being well	Life is a chain of relationships. Human rights	Success in direct sales and online consulting. Differentiation and categories of daughter brands
Improvement	Life is a chain of relationships	Strengthening and preference of the brand
Truth in reducing the impact of the environment	Commitment based on truth. Human Rights, Indigenous Peoples of the Environment	Innovative personnel management and organization models
Diversity	Men and women, points of view as a source of wealth and vitality for all education, equity, and diversity	Climate protection, preservation of the forest. Human rights
Freedom and leadership	Freedom of thought without manipulation and prejudice. Non-discrimination	Omnichannel expansion. Caring for people
Commitment, ethics, and culture. Integrity with the environment	Active participation in the evolution of the Company and its sustainable development	Fight corruption. Fair Trade Digital transformation of the business and accelerate entry into international markets

Source: (Natura, 2020; Natura, 2022; Natura, 2023; Natura, 2024a)

In Table 2, Natura Brazil, through its values, actions and pillars, is shown as an organization that carries out a social transformation seeking for the common interest, without discrimination for the society, not being partisan but being transparent with everyone. In Table 3, the SR was analyzed with the SDGs.

Table 3. Analysis of social responsibility, the SDGs, and their impact

Actions	Differential causes	SDG	Impact
Preservation of more than 275 thousand hectares of Amazonia, with a 30 percent increase in the volume of water and rivers, conservation	Protection of the Amazon Entrepreneurship in the living jungle. Sustainability	SDG 4. Quality Education; SDG 6. Clean Water and Sanitation; SDG 13. Climate action	Living Amazon, avoid Fires in the Amazon and the Pantanal. Bioeconomy in the jungle.

Actions	Differential causes	SDG	Impact
of more than 340 special animals that were threatened and have returned to their habitat. The Kaiak Oceano line warns about the pollution of the seas and combats deforestation		SDG 14. Life below water; SDG 15. Life on land	Jungle reforestation
8.3 thousand families in 40 communities in the productive chains of biodiversity. Neutral carbon. Boost to the recycling chain. Goal: zero liquid emissions. Responsibility with the climate: strengthening low carbon mechanisms, and management of carbon emissions	Commitment to the climate. Economic inclusion and transformation of education. Climate change: water. Focus on vulnerable populations with work and income	SDG 1. No poverty. SDG 3. Good health and Wellbeing; SDG 4. Quality Education. SDG 6. Clean Water and Sanitation; SDG 9. Industry, innovation, and infrastructure; SDG 13. Climate action; SDG 15. Life on land	Global Sustainability Standards Board (GRI) 103-2 commitment to policies, objectives, goals, and responsibilities. Composting in Eco Park
Presence of the 2010 Carbon Index in the Carbon Disclosure Project (CDP) Climate	Organic alcohol	SDG 6. Clean Water and Sanitation; SDG 7. Affordable and Clean Energy; SDG 13. Climate action; SDG 15. Life on land	GRI 103-3 management approach
For the seventh consecutive year the Dow Jones Sustainability Index (DJSI) for emerging markets and the only company in the beauty products sector in Latin America with the 16th year in the Sustainability Index and the eleventh year, with an overall grade B. Appearing for the second year consecutively as A in	Eco-efficient packaging. Facing the Climate Crisis and strengthening circularity and regeneration. Access to education. Promotion of diversity Innovation in business	SDG 3. Good 'Health and Wellbeing; SDG 6. Clean Water and Sanitation; SDG 7. Affordable and Clean Energy; SDG 11. Sustainable cities and communities	Less Waste and Every Person Matters. GRI 416-1 customer health and safety, GRI-102-11, precautionary principle or approach. The Kaiak Ocean packaging. Technology used to use recycled glass in perfumery and packaging. Everything is produced with 50% recycled PET

Actions	Differential causes	SDG	Impact
the CDP Supplier Engagement Rating (SER-Supplier Engagement Rating) index			
Acquisition of ingredients from committed products without animal testing. Since 2018, certification by the Leaping Bunny Program, from Cruelty Free International	Against animal testing. Innovation	SDG 3. Good Health and Wellbeing; SDG 14. Life below water; SDG 15. Life on land	Innovation, research, development, quality, and product manufacturing. Transparency in products
Controversial changes in the scientific community and society's references regarding these, as well as changes in international legislation. Pact for the Social Inclusion of Young Black Men and Women in the São Paulo Labor Market and racial equality	Diversity in beauty Inclusion and diversity (51% women) and 50% of positions held by women. Support for transsexuals in vulnerable situations. Good practices	SDG 2. Zero Hunger; SDG 5. Gender Equality; SDG 8. Decent Work and Economic Growth; SDG 10. Reduction of inequalities; SDG 12. Responsible production and consumption; SDG 16. Peace, justice, and strong institutions	More Beauty and defence of Human Rights to be more human. All people matter. Gender violence policy. Health benefits to couples of LGBTQIA+ collaborators for more than 15 years
Support for public education policies: guarantee the learning of children, young people, and education agendas Training of Beauty Consultants. Improvement studies in Argentina, Chile, Colombia, Mexico, and Peru. Improvement in learning and digital, financial, mathematics literacy	Education and quality and responsible tax practices with a global commitment to promote transparency on taxes, which seeks to disseminate responsible tax strategies and practices, including information on what is effective in the countries. tax in the countries	SDG 2. Zero Hunger; SDG 4. Quality Education; SDG 8. Decent Work and Economic Growth; SDG 16. Peace, justice and strong institutions	27,717 schools and 1,748,380 students; 3611 comprehensive secondary schools, 820,146 young people; 6 countries

Source: (Universidad Externado de Colombia, 2018; Natura, 2020; Natura, 2021; Natura, 2022; Natura, 2023)

Table 3 shows that all the SDGs are met in accordance with SR actions and their impact on society, the environment and stakeholders; SDG 17 is still pending, which is Partnerships for achieving the goals. It is also being met due to the agreement signed by the Natura Institute with the United Nations Educational, Scientific and Cultural Organization (UNESCO), which enabled the formation of a technical team to design an educational policy to ensure that children from the first to the third grade of primary school with skills and knowledge continue learning throughout their lives (United Nations, 2021). The last analysis is Table 4 which compares the most important companies in the cosmetics area in relation to social responsibility.

Table 4. Comparative table of corporate social responsibility of Natura, Belcorp and Yves Rocher companies

Appearance	Natura	Belcorp	Yves Rocher
CSR approach	Environmental sustainability and community empowerment	Women's empowerment and education for women entrepreneurs	Biodiversity conservation and development of plant-based cosmetics
Environment	“Amazonia Viva” program to preserve biodiversity. Use of natural ingredients and recyclable or reusable packaging. Natura Carbon Neutral Program, focused on reducing and offsetting greenhouse gases	Use of clean technologies to reduce emissions. Reforestation and environmental protection campaigns. Integral Water Resource Management Program focused on achieving efficient use and saving water	Use of vegetable ingredients. Reforestation programs. Production with renewable energy. Company committed to preserving biodiversity and nature. Plant for Life program. Plastic reduction
Social empowerment	Gender equality and non-discrimination, 50% of leadership positions are held by women and 8% by people with disabilities. Program to support educational projects	Women Entrepreneurs Program. Access to microcredits and training for entrepreneurship. Promotes girls' and women's education and leadership skills. Sexual Harassment Prevention and Punishment Program. Ethics and anti-corruption line	Fair trade with agricultural communities. Programs to support local development in rural areas. Tierra de Mujeres program
Sustainable innovation	Carbon Neutral product line. Biodegradable formulas	Development of products with biodegradable ingredients and eco-friendly formulas. Innovations in recyclable packaging	Formulas based on vegetable research. Use of recycled and recyclable packaging. Elimination of micro plastics

Appearance	Natura	Belcorp	Yves Rocher
Certifications	Certified as a B Corp. since 2014, with The Leaping Bunny certification that certifies that it is a cruelty-free company. Since 2018 they have the UEBT seal, which confirms the three pillars that guide the company such as fair trade, conservation of Brazilian biodiversity and the relationship of trust with communities	ISO 14001:2015 Environmental Management Certification in the Colombia distribution center. International Renewable Energy Certificate, which certifies that we use totally renewable energy. PEFC Forestry Certification. Leadership in Energy and Environmental Design Certification, which endorses the construction and operation of high-performance green buildings in countries such as Mexico, Panama, Peru and Costa Rica	Certified by Agriculture Biologique, a model of positive agriculture with the regeneration of biodiversity. Certified by Union for Ethical BioTrade-Responsible Sourcing Label. Ligue de Protection des Oiseaux-Ligue de Protection des Oiseaux. Member of Botanic Gardens Conservation International-International Association for the Conservation of Botanic Gardens, member of the Pacte National Emballages Plastiques

Source: (Belcorp 2023a; Belcorp, 2024; Natura, 2025a; Natura, 2025b; Natura, 2025c; Yves Rocher (2025a; Yves Rocher, 2025b)

Table 4 shows that social responsibility actions focus on environmental sustainability and community empowerment, including the actions of the companies Ives Rocher and Belcorp. Although Ives Rocher has more certifications, being a type B company is what distinguishes Natura from the others, positioning it as a true agent of change, implementing changes such as coordinating, motivating and facilitating research and transformation processes aligned with organizational objectives (Indeed, 2025).

Discussion

With CSR, companies assume functions that improve social and environmental conditions, applying ethical principles, which improves their image, competitiveness and market position in the society. This makes them become agents of change as a result of the transformations that organizations achieve in social, environmental, political and economic environments. Such a situation is observed in the Natura company, for example in its policy of zero animal abuse with the Leaping Bunny certification, complying with the gold standard guarantee of not testing on animals. This positions the company worldwide as an agent of change in the society since it is an example to follow for companies (Romero, 2010).

Although Belcorp has been recognized as a socially responsible company, it is still on the road to certified sustainability, similar to Ives Rocher, which has certifications of biodiversity, organic farming for the planet and a botanical garden.

In addition to being a company with purpose, it is still not recognized as a sustainable company while Natura in 2024, according to the ERM and GlobeSc 2024 survey, was included in the list of the most sustainable companies in Latin America (Ambiente Plástico, 2025; García & Mejía, 2023; Yves Rocher España, 2025).

Globally, organizations use social responsibility and sustainability certifications as part of their marketing to be better seen by stakeholders, and they must also take care of the culture within the organization based on ethical principles (Orozco, 2020). It is worth mentioning that ethics is the fundamental basis of social responsibility and integral sustainability practices, since a company is not sustainable if it does not conduct itself with practices and principles for a fairer society and with corporate responsibility. According to Cantú (2022), they do not mean the same thing since sustainability is a social purpose of intellectual order and a way of relating to the natural environment. Concurrently, social responsibility is the collective or individual action of people to take responsibility for their actions, with the understanding of what is right or wrong.

Conclusions

To carry out this work, the values, the SR, and the SDGs were used to make comparisons and analyze how the company carries out its actions in social, environmental, labor and good governance matters; it is worth mentioning that although Natura is a type B company since 2014, it was renewed in 2017 and it plans to re-endorse its certification in 2025, this trajectory has not been easy (Íñigo, 2021).

For example, in 2021, there were many cases against the company: the Unified Chemical Union, in Bogotá, Colombia, hindered the activities at Natura Brazil demanding better working conditions, and the company agreed to meet with the union and committed to improving the situation in the factory (Industrial Global Union, 2021). In Mexico, a consultant complained through the LinkedIn platform, that the products do not come with a technical sheet, and when requested, they do not provide the information, that there is no direct payment on the platform, that customer service is not fast, and that it seems that she was never attended. Also, in Chile there was an unjustified lawsuit from an executive, who won the case through the Court of Santiago in that same year (Ahumada, 2021; Diario Constitucional cl., 2021). However, through the Arbitration Court of the Bogotá Chamber of Commerce, Center for Arbitration and Conciliation, Natura Cosmetics Ltd. won a lawsuit against the company Ecohilandes S.A.S. in File 127735, on arbitrary processes (Cámara de Comercio de Bogotá, Centro de Arbitraje y Conciliación, 2021).

This organization has demonstrated that it is an agent of change despite some negative situations. These included the value of high integrity carbon credits to accelerate the pace of decarbonization, the benefits to people, community, government and the planet with its climate transition strategy to ensure that the company reaches Net Zero, reducing its emissions in line with the 1.5°C target of the Paris Agreement, through the Voluntary Carbon Disclosure Code of Practice (Nolasco, 2024).

This research shows that Natura Company is an agent of change, which meets all the requirements to be type B, being a world reference for its actions and collaborative work. Accordingly, it proves the hypothesis that through sustainability, in addition to contributing to the improvement of the planet, it finds new business opportunities that have made it a leader in cosmetics.

As a line of future research, it is necessary to make a comparison in relation to sustainability with other B companies to learn about their actions and serve as continuous improvement for organizations.

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NATURA, LIDER SPOŁECZNEJ ODPOWIEDZIALNOŚCI?

Streszczenie: Firmy z certyfikatem B Corp są agentami zmian i działają zgodnie z celami zrównoważonego rozwoju, spełniając wysokie standardy wydajności, które mają wpływ na środowisko i dobrobyt społeczny oraz są uznawane za firmy najbardziej zaangażowane w społeczną odpowiedzialność. Niniejsza praca koncentruje się na firmie Natura, uznanej na całym świecie, zajmującej się tworzeniem kosmetyków i artykułów do pielęgnacji ciała. Celem artykułu jest analiza firmy Natura w kontekście społecznej odpowiedzialności i celów zrównoważonego rozwoju, jako firmy z certyfikatem B Corp, i sprawdzenie, czy rzeczywiście była ona agentem zmian. Zastosowano analizę jakościową za pomocą metody analizy przypadku, gromadząc dane i dowody w formie źródeł dokumentalnych, takich jak książki, czasopisma, programy, wiadomości i strona internetowa firmy. W rezultacie ustalono, że firma Natura jest agentem zmian z globalnym przywództwem w społeczeństwie dzięki swoim inicjatywom. Osiągnęła to dzięki modelowi biznesowemu o potrójnym wpływie: ekonomicznym, środowiskowym i społecznym. Ponadto przyczynia się do integracji, różnorodności kulturowej i równości płci, zapewniając, że nie stosuje żadnej formy dyskryminacji.

Słowa kluczowe: zmiana, organizacja, odpowiedzialność społeczna

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