

# A Corporate Role Model in Climate Action: A Case Study of O'right's Net-Zero Emission Practices in Supply Chain Management

Angela Yang \*

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## Abstract

In contemporary business operations, green economy and sustainable development have increasingly become the core of corporate strategies. As global environmental issues continue to grow, consumer demand for eco-friendly and sustainable products is increasing, forcing companies to rethink their business models. Steven Ko, Chairman of the Board of Directors of O'right, said in the Economist Forum that carbon emissions can be considered as an asset to companies, a view that highlights the challenges and potential business opportunities faced by companies in the process of tackling climate change. At the Sustainability Week Forum in Singapore 2023, Steven Ko shared O'right's practical experience in tackling climate risks and promoting sustainable transformation, highlighting the importance and potential of SMEs in achieving net zero emissions. His presentation not only showcased how O'right combines innovation with eco-friendly practices, but also emphasized that sustainability is not only a responsibility, but also the key to business success. These perspectives provide inspiration for many beauty brands, especially in the process of driving the green transition. This research will delve into how Steven Ko's leadership has made O'right a benchmark for green businesses and analyze what its business model has implications for other beauty brands. Through case studies, this study aims to provide specific reference and practical guidance for enterprises to formulate effective environmental protection strategies, and promote more enterprises to actively participate in the green economy and contribute to sustainable development.

**Keywords:** Net Zero Emissions, Corporate Social Responsibility, Sustainable Development, Supply Chain, Management, Steven Ko

\*Corresponding: E-mail: [pearlinsell@gmail.com](mailto:pearlinsell@gmail.com)

## Introduction

### Background

Green economy and sustainable development play an increasingly important role in the business strategies of contemporary enterprises. As global environmental issues become more severe, businesses and consumers are increasingly taking environmental issues seriously and actively seeking solutions related to sustainability (Sachs, 2015). Steven Ko, chairman of O'right, pointed out in the Economist Forum that "Carbon emissions can be both liabilities and assets of companies" (Aurora Group, 2023), which reveals the challenges and potential opportunities for companies in climate action today.

In 2023, the second edition of The Economist Asia Sustainability Week was held in Singapore from 7 to 9 February, bringing together more than 90 sustainability leaders from the world to discuss sustainability related topics in depth. As a beauty brand representing Taiwan's small and medium-sized enterprises, Chairman Steven Ko attended the forum to share the practical experience of enterprises in addressing climate risks and seizing opportunities. Chairman Ko was invited to give a keynote speech in the Singapore to share his experience and insights on corporate sustainability transformation, with a view to guiding more decision-makers to engage sustainability commitments into concrete actions (Tatler Asia, 2023).

In the context of climate risks increasingly impacting market demand, corporate disclosure of climate risks has become crucial. Climate risk disclosure not only protects corporate reputation and value, but also becomes one of the core strategies of enterprises to address environmental challenges (Board, 2017). The forum focused on how companies identify, measure, manage and report on environmental, social, governance (abbreviated as ESG) issues and climate-related risks, and how to use existing technologies to generate transparent reports and demonstrate non-financial results. Addressing these issues can help companies better adapt to the challenges of future climate change and advance the achievement of the Sustainable Development Goals (Upward & Jones, 2016).

## Research Question and Purpose

This study aims to explore how Steven Ko can effectively integrate corporate operations and environmental protection concepts in the process of promoting corporate sustainability and green innovation, and deeply analyze O'right's business model and its influence in the beauty industry. Specific questions include:

1) How Steven Ko pushed O'right to become a benchmark for green companies; 2) What inspiration does the company's sustainable development concept have for other enterprises; 3) how to influence consumer behavior through practice and further promote green consumption.

**Significance:**

This case study has important theoretical and practical value. At the theoretical level, this study can provide a new perspective for corporate sustainability and green innovation, through the analysis of O'right's development process under the leadership of Steven Ko, especially in the consumer goods industry. On a practical level, O'right is a successful business case that provides companies with concrete methods and practical experience in implementing environmental strategies so to understand the new trend of industrial transformation, helping enterprises' development under the green economy.

**Research gaps and research contributions:**

In the past, the literature generally considered that the achievement of net-zero emissions was only for large enterprises with sufficient capital, however, the possibility of achieving the goal for SMEs was rarely discussed. Therefore, a small beauty company, O'right, is the first in the world to achieve carbon neutrality, which challenges conventional wisdom. Steven Ko's story was featured in an interview with *The Economist*, which even featured alongside with Google and Apple, highlighting the importance of the company's drive for net-zero emissions. This not only changes the perception of small and medium-sized enterprises to achieve net-zero emissions, but also proves the possibility that environmental protection and economic benefits can coexist. The success of this model is a unique contribution which will be further explored in depth.

## Literature Review

**CSR and ESG**

Corporate Social Responsibility (abbreviated as CSR) and ESG frameworks have become core competences of corporate sustainability strategies in recent years. CSR has traditionally focused on corporate social and environmental obligations, including charitable giving, employee welfare, and community engagement (Carroll, 1999). However, with the intensification of global climate change and environmental challenges, ESG standards are prioritizing indicators for companies to evaluate sustainability and provide investors with a basis for decision-making by quantifying the performance of enterprises in environmental protection, social responsibility and governance structure (Eccles & Strohle, 2018).

This study is mainly based on the evolving theory of sustainable development and CSR framework, which was supplemented by the analysis of carbon neutrality and green innovation theory. Green innovation theory argues that companies can achieve sustainable development while achieving economic benefits and reducing their negative impact on the environment through innovative technologies and processes at the same time (Chen, 2008). O'right explains the theory perfectly by chairman Steven Ko made green innovation as core corporate strategy, driving the company's commitment to reducing its environmental footprint along with its supply chain management, product design and production processes. By incorporating CSR concepts to achieve carbon

neutrality, it is in line with the carbon neutrality goal set up in the Paris Agreement, which requires companies to reduce their carbon emissions gradually and achieve net zero emissions eventually.

According to the Triple Bottom Line (TBL) theory of sustainable development, companies must take social and environmental responsibilities while pursuing economic benefits (Elkington, 1999). This triple TBL includes the comprehensive balance of economy, people, and environment. It is based on this theory that O'right formulates its sustainability goals, and achieves long-term sustainable development of the company by continuously reducing environmental impact and improving social responsibility. Especially in the beauty industry, the company has pioneered the promotion of non-toxic, biodegradable products and the full use of green energy technology for production (O'right, 2023)

In addition, the combination of CSR and ESG framework also enables O'right to respond to higher demands from investors and consumers. Enterprises should not only focus on short-term economic benefits, but also regard sustainability as a core competitiveness. This has been recognized by a growing number of companies in the global market, especially those committed to leading the transformation of the industry (Parmar et al., 2010).

#### Net zero emissions in the supply chain

Net Zero Emissions has become an important goal in today's global corporate strategy. Many multinational companies such as Google, Apple and Microsoft have committed to net-zero emissions and have achieved this through technological innovation, policy support and the adoption of renewable energy (Blanco, 2021). However, O'right, as the first beauty brand to achieve carbon neutrality certification, provides innovative experience and inspiration for small and medium-sized enterprises compared to these large enterprises. Steven Ko, Chairman of O'right, emphasized that the green economy is not limited to large enterprises with abundant resources, and that companies of any size can achieve sustainable development through innovation and commitment (Tatler Taiwan, 2021).

Traditionally, many studies have focused on how large multinationals use technological innovation and government policies to achieve net-zero emissions (Sachs, 2015), but there is relatively little research on how SMEs can achieve the same goals with limited resources. O'right's success has proven that SMEs can also reduce carbon emissions by optimizing their supply chains, improving operational efficiency, and implementing innovative technologies, which is a model for other businesses. By redesigning its product production processes, adopting eco-friendly materials, and integrating green logistics management, O'right has successfully minimized carbon emissions across its entire supply chain and ultimately achieved carbon neutrality (Nabais, & Franco, 2024).

Supply chains play a key role in a company's net-zero ambitions. Every part of the supply chain – from raw material sourcing and product production to transportation and logistics – can be an opportunity to reduce your carbon footprint. According to the study, O'right adjusting the supply chain process, from supplier selection and green logistics to the use of renewable energy, O'right has effectively reduced carbon emissions in its

operations and established a good social responsibility image inside and outside the industry, which attracts more consumers and investors.

In addition, collaboration in the supply chain is crucial. Companies need to work with suppliers, partners and customers to develop emission reduction strategies to more effectively promote the sustainable development of the entire supply chain. O'right works hand-in-hand with its suppliers and customers to drive the green transformation of the supply chain, which is seen as a breakthrough action in the industry and inspires more companies to move towards net-zero emissions (Chen et al., 2012).

In summary, net-zero emissions practices in the supply chain cannot be achieved by individual technological innovations alone, but requires collaboration and integration within the entire supply chain system. O'right's success not only demonstrates the potential of small and medium-sized enterprises, but also underscores the importance of working together with partners, which has far-reaching implications for driving global climate action and corporate sustainability.

## Methodology

### Study Design

This study uses a qualitative case study approach to provide an in-depth analysis of the leadership of O'right and its founder, Steven Ko. The qualitative case study method is a research method that explores a single individual, organization or event in depth, especially when exploring complex social phenomena or multifaceted issues (Yin, 2018). By compiling existing public sources, literature, and media reports, this study seeks to understand how Steven Ko has led O'right's efforts to achieve net zero, the challenges he faced, and his achievements. When addressing issues such as corporate social responsibility (CSR), sustainability and carbon neutrality, case studies can effectively demonstrate the depth and detail of people's behaviors in specific contexts, and provide reference for other corporate practices.

### Case Selection

O'right and its founder, Steven Ko, were the subject of research because they are a global leader in environmental innovation and carbon neutrality as a small and medium-sized company, despite its relatively limited resources. O'right is the first beauty company in the world to be certified carbon neutral, demonstrating its innovative performance in reducing its carbon footprint and promoting a green economy, as well as setting an example for other small and medium-sized enterprises. In addition, Steven Ko has been interviewed several times for his leadership in corporate sustainability and is recognized as a promoter of small and medium-sized enterprises. O'right is a pioneer in the journey to net zero. This makes O'right a case study of global significance that deserves to be explored in depth. As the first zero-carbon enterprise in the global beauty industry, O'right was selected as one of the RE100 Top 15 Global Green Leaders along with TSMC and Apple. In addition, O'right has won the France Paris Sustainable Beauty Award for six consecutive years, won the world's three major design

awards and three major invention gold medals, and has also been interviewed and reported by Forbes, Bloomberg Business Week, and The Economist for many times.

#### Data Sources

This study uses secondary data as the main data source, mainly from media reports, the company's official annual report and sustainability report, academic literature and interviews. Media reports provide the background of O'right's development and the practice of carbon neutrality, while academic literature further deepens the theoretical elaboration of related concepts. For example, in an interview with Steven Ko, details how O'right is achieving sustainability and net-zero emissions through innovative strategies with limited resources, and these data provide a rich background and analytical basis for this study.

#### Data Analysis Methods

This study will use content analysis for data analysis. Content analysis is a systematic and objective analysis tool that can help researchers extract core concepts and themes from large amounts of textual data (Krippendorff, 2018). This approach is particularly well suited for identifying recurring themes in texts, especially key points related to corporate social responsibility, carbon neutrality practices, and sustainable development. By encoding and categorizing this data, this study can further distill O'right's strategy in driving net-zero emissions and its implications for small and medium-sized enterprises.

The content analysis will collate O'right's green innovation practices, supply chain optimization and carbon reduction strategies, and explore how these measures can effectively promote its competitiveness in the global market. Through this approach, we are able to not only showing in detail how O'right is achieving net zero emissions, but also providing practical references for other SMEs to demonstrate the feasibility of achieving sustainability goals with limited resources. These findings will provide guidance for future academic research and corporate practice.

## Results and Discussion

### Case Description

#### O'right Background information

Steven Ko is the founder and current CEO of O'right, a famous Taiwanese company known for its eco-friendly hair products. O'right was established in 2002, started as a small business, but under the leadership of Steven Ko, it has gradually transformed into a global brand with sustainability at its core. Steven Ko not only focuses on the quality of its products, but also strives to improve the company's environmental performance throughout the production chain, especially to achieve carbon neutrality goal. These measures make O'right the first hair brand in the world to achieve net-zero emissions, highlighting its leadership in eco-friendly innovation.

O'right's organizational structure is relatively simple, with a small-scale, high-performance operation that supports its flexibility and innovation in the market. This allows the company to quickly adapt to market changes

and actively drive the process of sustainable development. Through his green beauty brand, Steven Ko is not only practicing corporate social responsibility, but also driving the green revolution and strengthening the global awareness of sustainable beauty products. Since 2006, he has led O'right to become the world's first carbon neutral certified beauty company with the concept of "green, sustainable and innovative", which has had a profound impact on the beauty industry and the entire sustainable economy system.

In terms of sustainability, O'right launched the Green Sustainability Innovation Program 17 years ago. The company conducted a carbon footprint inventory in 2010 and was certified by the United Kingdom Standards Institution (BSI) in 2011, becoming the world's first shampoo to achieve carbon neutrality certification (Zhou & Zhou 2020). At the same time, since 2020, O'right has achieved carbon neutrality for all product lines, factories and organizations for three consecutive years, including direct emissions, indirect emissions and Scope 3 (supply chain) levels. These achievements make O'right one of the first beauty companies in the world to reach zero carbon. In addition, in December 2022, the company completed its commitment to RE100 (100% Green Electricity Initiative for Global Enterprises), achieving its goal of 100% green electricity.

O'right's shows how a small and medium-sized enterprise can become a global leading sustainable business in a competitive market through innovative technology and disciplined management practices with limited resources. These achievements not only help to enhance brand value, but also inspire the whole industry to drive toward sustainability and net zero emissions direction (see Table 1 for details).

**Table 1** Important milestones of O'right

year	Important Events
2002	Founded by Steven Ko and Rena Huang, O'right is committed to developing hair care products with eco-friendly and natural ingredients.
2007	For the first time, the company launched a product with the theme of "green packaging" to demonstrate the company's commitment to environment protection.
2010	The launch of the "Caffeine Plant Scalp Activator" by O'right has been widely acclaimed, marking the improvement of its product innovation capabilities.
2013	Obtained international green certification, which strengthens the brand's environmental image.
2016	Receiving the Green Factory label from Taiwan's Ministry of Economic Affairs further strengthens its leadership position in sustainability.
2017	Winning the Sustainable Leadership Award at the Sustainable Beauty Awards highlights the brand's influence in the industry.

Table 1 (cont.)

year	Important Events
2018	Winner of several international awards, including the Pure Beauty Global Awards and the Sustainable Beauty Awards.
2020	Launched a carbon neutrality program and began to implement carbon offset projects on a large scale.
2021	It continues to receive environmental and social responsibility awards, including the Carbon Peaking and Carbon Neutrality Model Enterprise Award at the International Green Zero Carbon Festival.
2023	To become a well-known eco-friendly brand in the international market and praised on multiple international platforms.
2024	Won the National Environmental Education Award for Excellence in the Individual Category and a number of international green awards, cementing its position in the industry.

With a focus on sustainability and environmental protection, O'right has continuously launched innovative products and won several awards at home and abroad, demonstrating its leadership and influence in the beauty industry.

O'right's green development history and main features

O'right has faced many challenges in the development of the company, especially in achieving the goal of carbon neutrality. With a small scale and limited resources, how to stand out in the highly competitive market for hair products and lead the global sustainability wave has become one of the biggest challenges. By strict control of carbon emissions and energy use, O'right successfully overcame these difficulties and achieved carbon neutrality through innovative technologies, they had received well response internationally and wide exposure to media attention. The Economist remarked O'right alongside with Apple and Google, emphasizing that despite its small size, the company is at the forefront of the world in achieving net-zero emissions, demonstrating strong environmental awareness and execution.

O'right effectively demonstrated the current question of whether SMEs have the ability to achieve net-zero emissions by taking concrete measures to achieve carbon neutrality. It's philosophy and sustainability strategy significantly illustrate the O'right brand value and inspired the SMS businesses can implemented the eco-friendly green policy in environmental innovation, even with limited resources. O'right promotes organic products to educate consumers for the long-term health and environmental benefits of natural products, despite at their high prices. The strategy enhances the brand value throughout the heart of consumers and awaked that of their green awareness.

**Table 2** Ten key cultural characteristics of the company

keyword	illustrate
green	Steven Ko promotes the concept of environmental protection and sustainable development, emphasizing the production and use of green products.
Sustainability	O’right are committed to promoting sustainable management and achieving balanced development of environment, society and economy.
innovation	Innovation-driven development, creating the world's first bottle of zero-carbon shampoo and series of products by an unique business models, showing the industry's cutting-edge technology and design capabilities.
quality control	Through high standards of quality control to ensure the excellent quality of products and services, to win the trust of the market. Improve the quality of products and services through high standards of quality control.
Zero carbon	Focus on the production and promotion of low-carbon and zero-carbon products and strive to reduce the carbon footprint of business operations.
Environmental Commitment	Committed to follow the principles of environmental protection in the course of business operation and actively participating in environmental protection activities.
Social responsibility	Attach importance to corporate social responsibility and actively promote the sustainable development of industry and society.
Industry leadership	Widely regarded as an environmental leader, he serves as a role model for hair industry and throughout the world.
National Quality Award	Won the National Quality Award in recognition of its outstanding achievements in quality management and business performance.
Supply chain management	Partnering with valuable suppliers to advance environmental protections, transform the value creation process, and improve the sustainability of the entire supply chain.

## Resource

Business philosophy:

The era of GDP has passed, and the future is the advent of the GEP era

As the founder of O'right, Steven Ko is committed to environmental protection with the business philosophy of "Green, Sustainable and Innovative". Throughout the challenges of climate change, he insists the entrepreneurs leadership in driving sustainable development through his innovative business model.

Steven Ko believes that the era of GDP (Gross Domestic Production) has passed, and the future will belong to the era of GEP (Here refers as Gross Ecosystem Product). GEP represents the sum of the value of final products and services for human well-being and sustainable economic and social development. GEP can make up for the cost of GDP that cannot reflect the consumption of natural resources and the destruction of the ecological environment. Steven Ko pointed out that if a country's GDP comes mainly from gasoline vehicles in the petrochemical industry, its economic potential will be neglected by that of a company with a small GEP that focuses on green energy and electric vehicles, even if the overall GDP is high. He cited Tesla and Toyota as examples, emphasizing that Musk is focusing on the manufacture of electric vehicles (Here abbreviated as EV), making good use of the income from carbon credit trading to cope with high-cost green investments, and ultimately achieving profit and leading the growth trend of the EV market. Toyota, on the other hand, is facing an existential crisis due to its slow transformation, and is redefining its vision as a "service company for transportation and mobility".

Through O'right's public reports, we can gain insight into his business philosophy. For example, in a presentation at the Economist Conference, Steven Ko spoke about the role of business in changing climate risks. He pointed out that O'right's corporate business goal is "net zero carbon emissions", and emphasized that starting from the carbon inventory, O'right would identify carbon emission hotspots in the process of product raw material acquisition, manufacturing, production, transportation, consumption and waste recycling, and build a green supply chain to comprehensively promote green transformation.

Concept presentation: The documentary "Tales of the Arctic": a visual journey through climate change

In the summer of 2022, Steven Ko launched the "Thaw Greenland" project, visiting the Arctic and filming a documentary on climate change, witnessing the profound impact of global warming on people and the environment. The documentary, titled "The Story of the Arctic," won CDP | RE100 supported by the World Climate Foundation (WCF) and invited to the world premiere of the United Nations General Assembly (UNGA77), New York Climate Week, the COP27 Global Climate Summit in Egypt and the Economist Forum Asia Sustainability Week as panel speaker.

The documentary aims to present the impact of climate change on the Arctic ecosystem, where it shows the magnificent landscape of the Arctic region has been melting, and the film introduced the team delving into the climate change facts happening in Arctic had been seriously affected in local organisms and ecological

balance. The film highlights the urgency of climate change and inspires viewers to take action to protect the environment. By telling the stories of local residents, the film shows how they are directly affected by climate change, with melting glaciers and changes in the ecological environment, and this emotional resonance gives viewers a deeper understanding of the seriousness of environmental problems. Coincidentally, this film has the same message as the film of “Chasing Ice” saying about how the global warming effect has been severely compounded in recent 10 years, compared with the same damage as the previous century caused.

In addition, O'right urged its efforts the audiences to act upon the net-zero emissions actions immediately in the film, highlighting the responsibility and potential of businesses in tackling the climate challenge. The film, which combines corporate action and social awareness, has been praised by many environmental organizations and the media, further enhancing O'right's reputation in the field of sustainability. Through a visual storytelling, O'right make its brand awareness, as well as the climate change issues to the public.

#### O'right's sustainability strategy

The company has taken a number of operational material measures to implement the sustainability strategy, such as:

- Green raw materials

By fully de-sourcing and replacing petrochemical components with agricultural by-products, this initiative meets United States Department of Agriculture (USDA) standards for bio-based products, promotes the use of green raw materials, and reduces environmental impact.

- Green packaging

The company has established a green supply chain for PCR (Post-Consumer Recycled) packaging, and since 2017, it has successfully prevented 5 million plastic bottles and plastic indenters from entering streams, seas or incinerators. This not only reduces the generation of plastic waste, but also promotes a circular economy.

- Green Factory

Oride has the first GMP (Good Manufacturing Practice) green cosmetics factory in Asia, and completed the use of 100% green electricity in the use of green energy ahead of schedule last year. In addition, the company has achieved Scope 1, 2 and 3 carbon neutrality in its corporate organization and product production, demonstrating its commitment to the environment.

- Investment benefit management of carbon

Oride manages carbon emissions data and joins the Science Based Targets initiative (SBTi) to implement carbon reduction targets. The company has developed a carbon pricing strategy and implemented sustainability management measures such as climate-related financial disclosures (TCFD), social return on investment (SROI) and carbon return on investment (CROI) to ensure a balance between its business operations and environmental protection.

### ● Carbon books and carbon credit assets

Ored has stored carbon credits for the next five years, becoming the first company in Taiwan to obtain a KPMG visa to include carbon credit assets in its financial statements, marking its innovation and leadership in carbon asset management.

### ● Corporate sustainability management

The company has set up a specific sustainability task project team, established a cross-departmental sustainability circle, and allocated one professional sustainability manager for 100 employees to further strengthen the sustainable development of its enterprise. O'right regularly publishes Corporate Social Responsibility (CSR) reports to demonstrate its commitment to social and environmental responsibility to its stakeholders. The main purpose is to enhance O'right's market competitiveness but also set a standard for promoting the practice of corporate social responsibility.

Discussion on the sustainable strategy of O'right

Marginal benefits of achieving net-zero emissions for O'right

The company's strategy to achieve net zero emissions throughout the supply chain has brought benefits to the company in a number of ways:

a. Enhance brand image and market competitiveness: Through a sustainable business model, Oraide's brand image has been successfully shaped into an environmentally friendly brand and attracted consumers who are concerned about environmental issues. According to reports, many consumers are willing to pay higher prices for eco-friendly products, which not only strengthens customer loyalty, but also boosts their market share. Net-zero strategies are often accompanied by improved energy efficiency and more efficient use of resources, reducing long-term operating costs. For example, by using renewable energy and reducing waste, OLED has significantly reduced its energy bills in its production processes.

b. Comply with government policies and regulations: As stricter environmental regulations are pushed around, companies that can adapt to these changes ahead of time will be able to avoid future legal risks and associated fines. By implementing net-zero emissions, O'right is able to comply with policy requirements early, thereby reducing the cost of compliance and ensuring a competitive advantage in policy changes.

c. Strengthening the resilience of the supply chain: The introduction of sustainable measures has made the supply chain more stable in the face of environmental challenges and reduced the risk caused by environmental factors, which is essential to maintain stable production and supply.

d. Attracting investors and partners: More and more investors and businesses are looking for partners who meet environmental and social responsibility standards. Oled's sustainability strategy makes it even more attractive when looking for partnerships and financing opportunities, which not only contributes to the company's long-term growth, but also facilitates the inflow of capital.

These benefits not only enhance the economic benefits of L&D, but also strengthen its leadership position in the industry, further driving the global focus on sustainable development.

### Insight and Revelation and Limitations

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Steven Ko's way of doing business offers important lessons for other businesses, especially when it comes to balancing environmental protection and business interests. Through the team's journey into Greenland to shoot a documentary on climate change, Steven Ko not only demonstrated the company's responsibility to social issues, but also highlighted the far-reaching global impact of climate change. This corporate culture, which emphasizes social responsibility, encourages more companies to participate in sustainable development practices.

However, the success of Steven Ko and his company does not mean that all businesses can imitate their model. The uniqueness of its business model and its high focus on green technology make it difficult for many companies to replicate. In addition, the production cost and market acceptance of environmentally friendly products pose challenges, which requires companies to find a balance between innovation and economic efficiency. These discussion points provide a basis for an in-depth discussion of the contributions and challenges of Steven Ko and his company, and can be further analysed from a practical and theoretical perspective.

## Conclusions and Recommendations

### Conclusion

This study delves into the remarkable contribution of Steven Ko and his company, O'right, in driving net-zero emissions, particularly in the areas of supply chain management and CSR. The results show that O'right has achieving its net-zero emissions target successfully, he is also a pioneer in the industry, inspiring many companies to go towards sustainability direction bravely. Through concrete actions plans and bring up the awareness to the consumers, industries to climate change. Steven Ko had demonstrated a role model what companies can contribute in global environmental challenges.

This study fills a gap in the literature, particularly in highlighting how SMEs can successfully implement net-zero strategies. While past research has focused on the case of large corporations, the success story of O'right proves that even smaller companies can play a key role in sustainability, providing new perspectives for future research.

### Recommendations

In the future, it is suggested that the challenges and opportunities faced by other SMEs in achieving net-zero emissions can be further explored. In addition, a focus on how companies can coordinate and work together in global supply chains to address climate change and environmental challenges will help deepen our understanding of corporate sustainability strategies. Through these efforts, the study will shed a more comprehensive light on the role and impact of companies of different sizes in tackling environmental issues.

In addition, future research should actively explore more SMS practical cases with outstanding performance in environmental protection and social responsibility, which will give more courage to those who is think of yet no action taken parties, to promote the environmental accumulation and diffusion of carbon net-Zero knowledge and promote to all sectors of society to work together for the climate challenge. These findings

highlight the success stories of O'right and the importance of corporate action taken for driving sustainable development in the current global climate crisis.

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