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EU regulation shapes strategizing towards sustainability

The role designers have in strategic doing

Fashion and textile design

Master's thesis

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Abstract:

This thesis aimed to find answer on how the strategic doing of textile and clothing companies could look like in response to the Waste Framework Directive. The Waste Framework directive was strongly linked with Ecodesign for Sustainable Products Regulation, which effects on strategic doing were also considered. The directive has been to make producers responsible for the life span of their products. To comprehend the potential impacts of the found practices could have on strategic doing, I chose to study this subject from a research approach of Strategy as Practice (SAP) perspective. SAP focuses on the practices people (practitioners) do in their everyday life, to understand how the strategies evolve and operate.

As the study progressed, the thesis evolved into illustrative case study of qualitative research. The subject of the study was the strategic practices of textile and clothing companies and the practices related to designers' profession. The study utilised data triangulation, using several different types of data. The research material consisted of thematic interview with an Expert from the Finnish ministry of Environment who oversees the implementation of the directive in Finland, four presentation materials of which one was from the interviewee and the rest were from the webinar held by Confederation of Finnish Industries as well as the documents of the directive and regulation published in EU Viral Magazine. The collected research material was analysed using qualitative content analysis and later thematic analysis, looking for strategic practitioners, practices and praxis, how the practices could be done. Theoretical framework of this study consisted of Waste Framework Directive and Ecodesign for Sustainable Products Regulation, Strategy as Practice and practices in design profession.

The study demonstrated possible strategic practices conducting a sustainable strategizing framework. Framework shows two of the practices, cooperation and data utilisation in different phases in strategizing to be the most important practices. These practices can help companies to respond to the requirements set out in Waste Framework Directive and Ecodesign for Sustainable Products Regulation. Research material found considerable amount of design practices. By analysing the research material, the study conducted five design skills designers should develop in order to comply by the ecodesign requirements: material skills, structural skills, communication skills, documentation skills and sustainability skills. By utilising Strategy as Practice research approach, study was able to point out the responsibilities of designers in strategic doing.

The thesis pointed out some concrete examples of strategic doing textile and clothing companies could do in response to Waste Framework Directive. The found practices and the needed design skills to act on them, showed to make strategizing more sustainable, since companies need to take the environmental impacts of their production into consideration.

Key words: Sustainable strategies, Textile, Directive, Regulation, Ecodesign

Tutkimuksen tarkoituksena oli selvittää, miltä tekstiili- ja vaatealan yritysten strateginen toiminta voisi mahdollisesti näyttää vastauksena jätepuitedirektiiviin strategia toimintoina -näkökulmasta. Jätepuitedirektiiviin liittyi vahvasti myös ekosuunnitteluasetus, jonka vaikutukset otettiin myös huomioon tutkimuksessa. Jätepuitedirektiivin tarkoituksena on saattaa yritykset vastuuseen tuottamiensa tuotteiden koko elinkaaresta. Tutkimuksessa päädyin hyödyntämään strategia toimintoina -tutkimuslähestymistapaa ymmärtääkseni, kuinka mahdollisesti löydetyt toiminnot vaikuttaisivat strategiointiin. Strategia toimintoina keskittyy strategisten toimijoiden toimintoihin, joita he tekevät jokapäiväisessä työssään, jotta voidaan ymmärtää, kuinka strategiat muuttuvat ja toimivat.

Tutkielma muovautui tutkimuksen edetessä laadullisen tutkimuksen illustratiiviseksi tapaustutkimukseksi. Tutkimuksen kohteena oli tekstiili- ja vaatealan yritysten strateginen toiminta sekä suunnittelijan työnkuvaan liittyvät tehtävät. Tutkimuksessa hyödynnettiin aineistotriangulaatiota eli useampaa erityyppistä aineistoa. Aineisto koostui Ympäristöministeriöstä Suomen lain täytäntöönpanosta vastaavan asiantuntijan teemahaastattelusta, neljästä esitysmateriaalista, joista yksi oli haastateltavan tuottama ja kolme eri alan asiantuntijan esitysmateriaalia Elinkeinoelämän Keskusliiton webinaarista, sekä jätepuitedirektiivin ja ekosuunnitteluasetuksen EU:n virallisessa lehdessä julkaistuista dokumenteista. Tutkimusaineisto analysoitiin sisällönanalyysin ja teemoittelun avulla etsimällä aineistosta strategiaan liittyviä toimijoita, toimintoja ja sitä, kuinka löydettyjä toimintoja voitaisiin tehdä. Teoreettisena viitekehyksenä tutkimuksessa olivat jätepuitedirektiivi ja ekosuunnitteluasetus, strategia toimintoina -tutkimuslähestymistapa (SAP) sekä suunnittelijan ammattikuva.

Tutkimus havainnollisti mahdollisia strategisia toimenpiteitä vastuullisen strategioinnin viitekehyksen avulla. Viitekehyksessä huomattiin, kuinka kaksi toimintaa, yhteistyö toimijoiden kesken sekä datan hyödyntäminen eri strategian vaiheissa, nousivat tärkeimmiksi toiminnoiksi. Näillä toiminnoilla yritykset voivat vastata jätepuitedirektiivin ja ekosuunnitteluasetuksen luomiin vaatimuksiin. Tutkimusaineistosta löytyi myös huomattava määrä toimintoja, jotka kuuluvat suunnittelijan ammattikuvaan. Aineistoa analysoimalla löytyi viisi tärkeää taitoa suunnittelijoille, joita jokaisen tulisi hallita toimiakseen ekosuunnitteluasetuksen vaatimusten mukaisesti: materiaalitaito, tuotteiden rakenteellinen taito, kommunikointitaidot, dokumentointitaidot sekä vastuullisuustaidot. Strategia toimintoina -tutkimuslähestymistavan avulla voitiin huomata suunnittelijoilla olevan suuri vastuu yrityksen strategisessa toiminnassa.

Tutkimus toi esiin konkreettisia ehdotuksia tekstiili- ja vaatealan yritysten strategiselle toiminnalle sekä suunnittelijoiden ammattikuvaan liittyviä taitoja. Löydettyjen toimintojen ja suunnittelijan taitojen huomattiin viittaavan strategioiden muokkautuvan vastuullisempaan suuntaan, sillä yritysten on otettava huomioon jatkossa lainsäädännön myötä niiden toiminnan ympäristövaikutukset.

Avainsanat: Vastuulliset strategiat, Tekstiili, Direktiivi, Asetus, Ekosuunnittelu

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1 Introduction

Textile and clothing industry is known for its intense resource and energy consumption, causing high pressure for environment and climate. The sector has been ranked as one of the highest sources of pressure on the environment, which has been driven by fast fashion that promotes shorter trend cycles and lower prices for fashion garments.[1] In 2024, global fibre production reached its all-time high, by productions being 132 million tons and is expected to rise to 169 million tons by the year 2030. Nearly 99 % of global fibres are still made from either virgin fibre, renewable fibres or recycled bottles, and only 1 % of produced textiles being recycled from textile to textile. Recycling post- consumer textile waste is labour intense, and while some innovative startups have been working on recycling solutions, we have yet seen commercial progress.[2] McKinsey & Company and Global Fashion Agenda *Fashion on Climate* report revealed that 38 % of the fashion industry's GHG emissions come from the material production[3], which shows the importance of developing sustainable manufacturing processes to tackle the environmental impacts.

European Union (EU) tries to solve these issues by providing regulation. Waste Framework Directive (WFD) came into force in Autumn 2025, introducing the Extended Producer Responsibility (EPR) scheme for textiles. The aim of WFD is to make producers (companies) take responsibility of the life span of products they place on the EU Member States markets. Products life span includes the manufacturing processes, the use and the end of use procedures. Directive mentions Ecodesign for Sustainable Products Regulation (ESPR) as the baseline for designing products that are placed on the EU market. Regulation includes delegations for ecodesign requirements, product parameters, delegations on destruction of unsold products, digital product passport (DPP) and declaration of conformity of the products (DOC). The aim of these is to make design and manufacturing practices more sustainable and transparent.

Since the directive and regulation concentrate on making companies responsible of their products life span, expecting them to design products that are easy to recycle yet durable enough for reuse, they impact the way companies strategize. To understand what strategic doing could

[1] European Environment Agency 2025
[2] Textile Exchange 2025, P 5
[3] Berg, et al. 2020, P 5

look like in response to regulations, I have chosen to study this subject from the lens of Strategy as Practice (SAP). SAP focuses on strategic doing, the practices people (practitioners) do in their everyday life, to understand how the strategies evolve and operate. The ecodesign requirements, in its name, impact design practices. Therefore, it was clear to me to dive deeper on actual practices designers could do or need to do in response to regulations. I connected my findings with an activity theory which is used to study how practices are done, to better understand how consequential design choices and practices are for the strategic doing.

The thesis structure goes as follows, a brief introduction for previous research and explanation of selected research questions, description of the thesis context in theoretical framework, moving into the actual findings in chapter 3 and 4 and lastly the discussion and summary of the thesis. I have linked my findings to previous SAP research. In the discussion chapter, I have also noted some of the most important and impacted design practices that upcoming designers or academic educators could benefit of.

1.1 Previous research and research question

The impacts of WFD and ESPR have been studied from different perspectives, but with rather similar outcomes. Stadler & Bonatti & Mithöfer (2025) study found that ESPR and Corporate Sustainability Due Diligence Directive (CSDDD) can have potential impacts on value chains and the European fashion brands are impacted by more administrative requirements as the manufacturing actors need to carry out more technical requirements. They acknowledged the environmental impacts textile and fashion industry have but the greater focus of the study was to understand societal impacts. Ecodesign requirements were divided into two main categories: Performance requirements and Information requirements. Performance requirements included the ecodesign requirements, quantitative and non-quantitative requirements as well as resource efficiency. Information requirements enclosed the performance classes (similar to energy classes), information on treatment facilities on disassembly, recycling, and disposal information on chemical substances, recycled content as well as resource efficiency. Digital product passport (DPP) was disclosed separately. [4] Main findings from this study concerning ESPR were that the current ecodesign requirements were unclear, the need for measurability was high, manufacturing actors were the ones affected the most and collaborations within supply chain is

[4] Stadler & Bonatti & Mithöfer 2025, P 16, 4

crucial. They also noted the need for design practices to be changed into more sustainable practices.[5]

Another study highlighted the opportunities for improvement in textile waste management policies. This study was done by Chandra Manivannan et. al. in 2025, when WFD had not yet been entered into force. Yet, their study further proved the need for policies focused on reducing, reusing and recycling of textile waste as well as investments on circular infrastructure. They came to conclusion that mandatory and enforcement mechanisms can make textile industry more sustainable.[6]

There have been few studies done in Finland as bachelor's or master's thesis level about the Extended Producer Responsibility in textile industry. These studies enhance our understanding of the WFD's impact on business operations, either by highlighting strategic opportunities and challenges[7], providing information of the Waste Framework Directive[8], or clarifying the role of producer responsibility in promoting the circular economy[9]. Abrahamsson's thesis (2025) discovered a framework for strategic possibilities and possible challenges textile companies could face in response to WFD. The thesis inspired me to add further information about the actual strategic doings in textile companies and designers could do in response to the regulations. Huikuri's thesis (2024) about compensation system for Extended Producer Responsibilities for textiles (EPR) examine the directive from the perspectives of legislation and implementation, which gives a great perspective for companies to understand directive further. Lastly, Linna (2025) discovered a possible positive connection between EPR and promotion of circular economy.

Previous research has led me to wonder about the impacts that legal acts such as WFD and ESPR can have on the strategic doing of textile and fashion companies and whether designers are impacted; if so, how? Therefore, the main research question was:

> *What could strategy-making in textile and clothing companies look like in response to the Waste Framework Directive (WFD), from a Strategy-as-Practice perspective?*

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[5] Stadler, E et. al. 2025, P 7 & 8
[6] Chandra Manivannan & Bhatnagar & Niinimäki & Panneerselvan & Palanisami 2025
[7] Abrahamsson 2025
[8] Huikuri 2024
[9] Linna 2025

To further understand the possible strategic practices, the sub questions in this study were:

Which practitioners could be involved in this strategy-making?

Which practices could support strategic responses to the WFD?

1.2 Methodology

This study is conducted as qualitative case study. The aim was to create deeper understanding of the chosen subject, what are the practices that practitioners do that impact strategic doing, which justifies the use of the mixed case study method[10]. A case study can yield a descriptive archive of materials from which various interpretations can be drawn. Case study allows the collected material to be translated into plain language, which allows the reader to create own conclusions of the findings. This case study has been "illustrative case study", which aims to illustrate the strategic practices and the skills needed to do those practices.[11]

Case study usually focuses on the "action" of the subject, which in this case would mean strategic doing in the textile and clothing companies as well as possible practices designers are required to do.[12] The subject of the case study therefore is the strategic practices the medium sized textile and clothing companies and the designers working in them do, which the research questions aim to discover. The European Union's legal acts imposed for textile and clothing industry is the context in which the subject of this study is seen to operate in.[13]

In this study the research material was collected using a variety of data collection methods, an expert interview, presentations of experts as well as documents published in the European Union Viral Magazine, seen in table 1. This selection of data can be seen as material triangulation, that allows the study to dive deeper in the subject and creates a holistic understanding of the studied subject[14]. Using multiple various materials enrichens the study and enhances the reliability of its findings.

[10] Metsämuuronen 2006, P 90
[11] Eriksson & Koistinen 2014, P 012
[12] Metsämuuronen 2006, P 91
[13] Eriksson & Koistinen 2014, P 08
[14] Saaranen-Kauppinen & Puusniekka 2006

Table 1. Collected research material of this study.

Name of the collected research material:	**Type of the collected research material:**	**How the collected material answers the research question:**
Expert from the Finnish ministry of Environment	Thematic interview, 15.12.2025	Information concerning WFD
Expert from the Finnish ministry of Environment	Presentation material, Reuse promotion by legislation, 07.11.2025	Information concerning WFD
DIRECTIVE (EU) 2025/1892 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL	Press release from European Union Viral Magazine, 10.09.2025	Legal acts delegated in the directive.
Regulation (EU) 2024/1781	Press release from European Union Viral Magazine, 13.06.2024	Legal acts delegated in the regulation.
COMMISSION DELEGATED REGULATION (EU) 2024/1781	European Union, EUR-Lex, 09.02.2026	Delegated act concerning the destruction of unsold products.
Merisalo M. Ministry of Economic Affairs and Employment of Finland, Unsold consumer goods Disclosure of information about the and prohibition of destruction	Presentation material, from a "Ecodesign Regulation and the Digital Product Passport" webinar held by Confederation of Finnish Industries (EK) on 29th of January 2026	Information concerning the legal acts of digital passport and predicted delegated acts concerning destruction of unsold products.
Martikainen M. Makia, Business case: Makia, Competitive advantage with a digital product passport?	Presentation material, from a "Ecodesign Regulation and the Digital Product Passport" webinar held by Confederation of Finnish Industries (EK) on 29th of January 2026	Information concerning the legal acts of digital passport and informative perspective of clothing and apparel company concerning the ESPR requirements.
Vihavainen T. Energy Authority of Finland, The Ecodesign Regulation Content – what product categories obligations?	Presentation material, from a "Ecodesign Regulation and the Digital Product Passport" webinar held by Confederation of Finnish Industries (EK) on 29th of January 2026	Information concerning the legal acts of digital passport and informative perspective of Energy Authority of Finland concerning the ESPR requirements.

Interview was held as a thematic interview, which is in between an open interview and structured interview. Since the subject of the study has limited research, thematic interview was a suitable interview format for this study.[15] Interview was held as an online interview through Microsoft Teams and was recorded to ensure the rightfulness of transcription.

Presentation materials were collected from a "Ecodesign Regulation and the Digital Product Passport" webinar held by Confederation of Finnish Industries (EK) on 29th of January 2026. The presentations were held by three experts: Vihavainen Timo from Energy Authority of Finland, Meriläinen Miia from Ministry of Economic Affairs and Employment of Finland and Martikainen Mika from Finnish clothing company Makia. The experts were approach by an email to ask permission to use the presentation materials they had prepared as research data in this study. Each expert approved the use of their presentation material and names in this study. These presentation materials gave a greater understanding of legal acts and possible consequences for companies from three different perspectives.

Lastly, press releases from European Union Viral Magazine were used as a research material in this study. The data was collected during September 2025 to January 2026. From the collected releases, two press releases were selected for this study. First press release was from 29.09.2025, DIRECTIVE (EU) 2025/1892 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 10 September 2025 amending Directive 2008/98/EC on waste[16]. This release served as the base for analysing WFD and the possible implementation of it for strategic doing in textile and clothing companies. Since the WFD included significant information from Regulation (EU) 2024/1781 which sets the framework for ecodesign requirements for sustainable products, the release from 28.06.2024 was included as a research material for this study[17]. These two releases were analysed among the interview and presentation materials. One document, the delegation for destruction of unsold products was added in April, to confirm approved requirements for destruction of unsold product. These documents were used as the main research material, that was supported by thematic interview and multiple presentation materials. The collected material supported each other brilliantly and enabled me to connect the legal requirements to strategic doing.

[15] Saaranen-Kauppinen & Puusniekka 2006
[16] Directive (EU) 2025/1892
[17] Regulation (EU) 2024/1781

Interview design

The expert of the interview for this thesis was from the Finnish ministry of Environment, personnel who oversees the national legislation of the WFD in Finland. A personal interview with the person responsible for the legal acts produced material that is difficult to be acquired anywhere else, which helped to understand the legal procedures of the devising laws. The interview focused on four themes which could form answers to the main research question about what could strategic doing look like in response to Waste Framework directive (WFD) from strategy as practice perspective. Themes included the concrete actions for companies would need to action, potential risks the interviewee saw with the directive, the relationship between a Member State and Producer Responsibility Organisation as well as the assumptions the expert has for strategic practices which companies could do in response to legal acts.

This interview was held on 15th of December 2025 using Microsoft teams. The interview lasted approximately 55 minutes. The transcription of this interview was done after the interview, using Microsoft Word's speech function. The transcription was transcribed once more afterward to ensure that the information was easy to understand and that the relevant details could be found more efficiently. Transcription was made word-for-word.

Data analysis

This study utilised qualitative content analysis and later thematic analysis. The structure of the analysis was as follow: 1) a researcher's sensitisation, 2) analysis and theorisation of the data, 3) rough classification of the data and key themes, 4) clarification of research question and key concepts 5) new classification, 6) cross-validation of the found themes and concepts and lastly, 7) summary of findings. [18] The analysis questions were easy to answer by creating themes and classifications of the findings. Analysis was done manually and technical applications for analysis processes were not used in this study. After the first round of analysing the research material, the findings were transferred into an Excel sheet. In the Excel sheet, collected findings were categorised in WFD sheet and ERSP sheet shown in figures 1 and 2. Third sheet, practitioners sheet, was used in the early stages of analysis, but was left unused as the analysis progressed further. Practices found from WFD and ESPR sheets were the main focus of the analysis.

[18] Metsämuuronen 2006, P 124

Figure 1 shows and example of analysis process of WFD sheet. The example of how the article 22c, 5 a-c was analysed. The analysis shows the possible practitioner groups that could be involved in strategic practices, which are categorised by colours. This allowed me to analyse which of these found practices could impact design practices and what strategic doing could look like. For example, purple colour was used to identify design practices Figure 2 shows an example of article 6,2 and Annex 1, delegated in ESPR. The ESPR sheet was analysed similarly to WFD sheet.

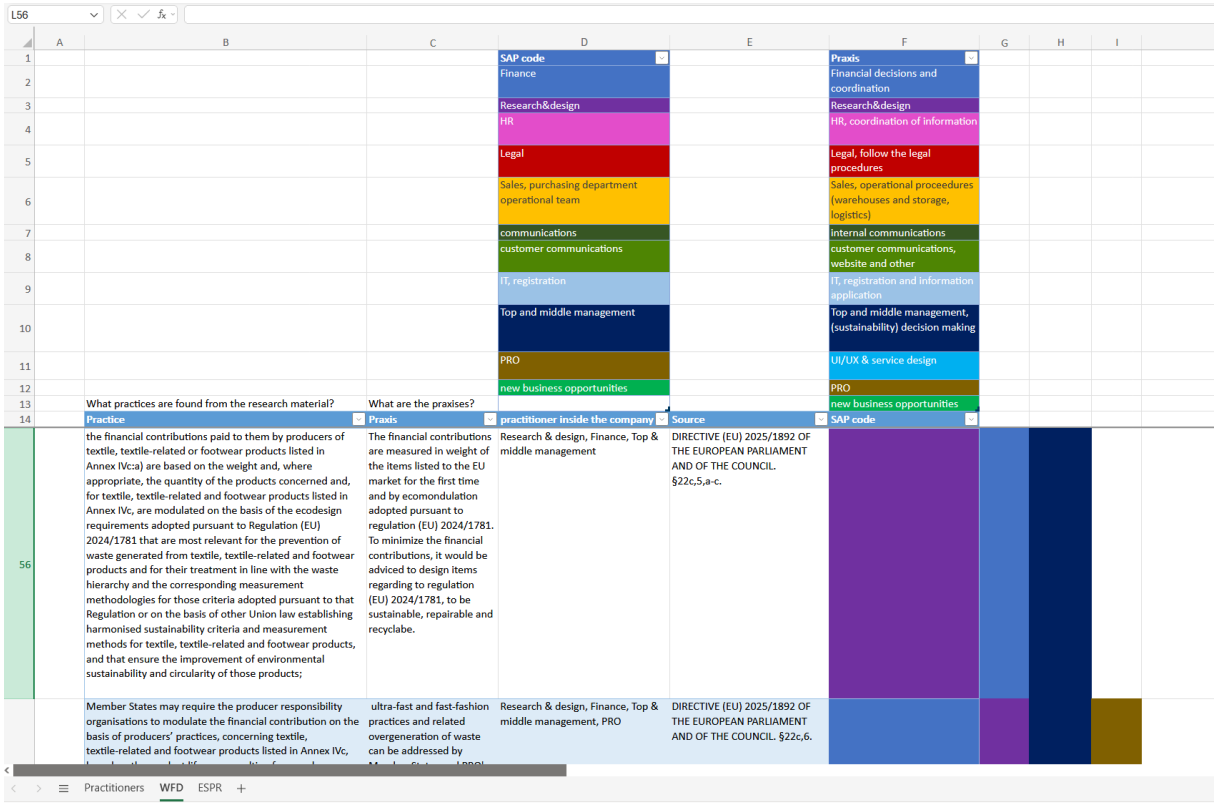

Figure 1. Analysis done in Waste Framework Directive Excell sheet in March 2026. Tilda Kinnunen, 28.04.2026.

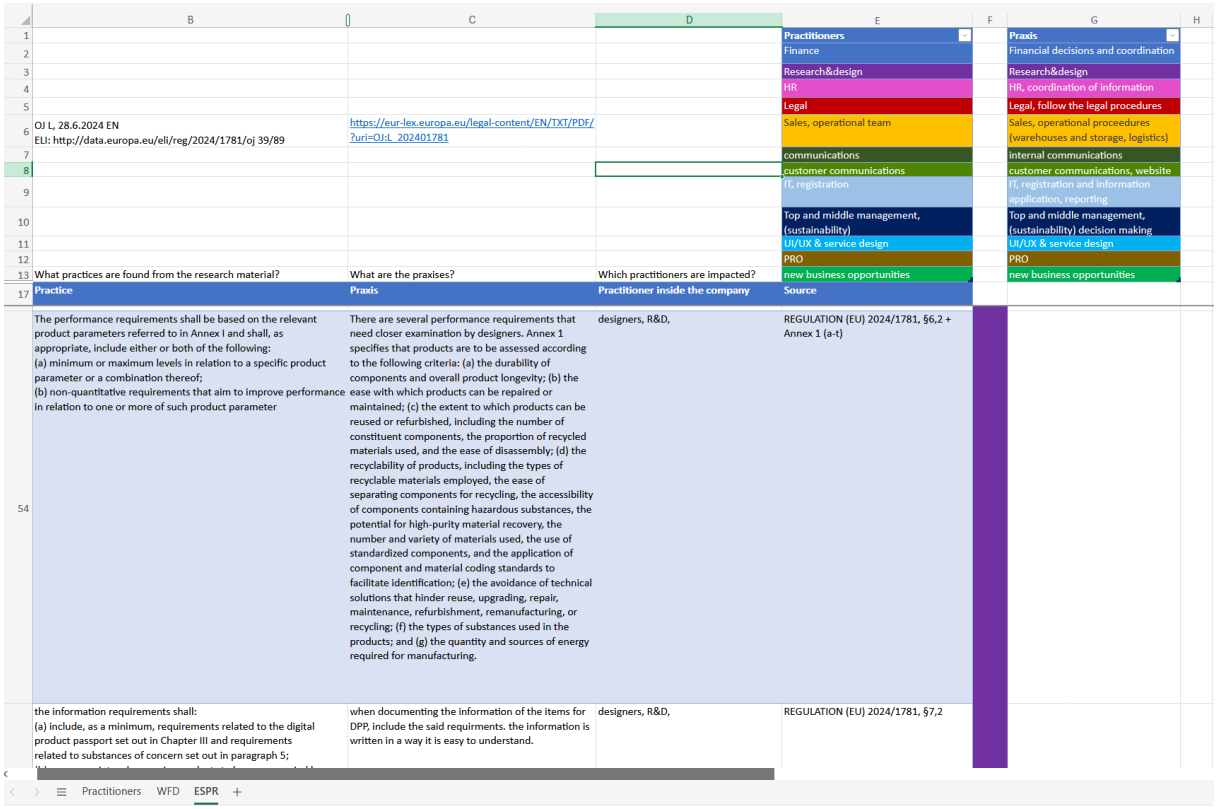

Figure 2. Analysis done in Ecodesign for Sustainable Products Regulation sheet in March 2026. Tilda Kinnunen, 28.04.2026.

The sheets were analysed according to thematic analysis, first by adding the findings into each category starting from the practices (what practices where found), then analysed by what praxises were found in practices (how the practices could be done), then by practitioners (who is impacted), and finally analysed by previous SAP research perspective, classifying the practices into strategic actions (Example of the analysis is found from appendix 1).

The sheets were analysed once more to create themes for strategic doing. This led to two main themes, translation of strategy (first actions after WFD entered into force) and embedding the strategy (latter actions after strategy has been successfully translated for practitioners involved in strategy). Both main themes included inner themes, practices. Finally, the analysis conducted an understanding of possible design praxis and skills, that designers would need to improve in response to regulations.

Although, the research material presented various practitioners that could be involved in strategic doing which is impacted by WFD, this study focuses on the larger image of possible strategic doing in medium sized textile and clothing companies and deepens the understanding of practices designers could do.

1.3 Definition of key concepts

This thesis includes various terms from different fields of study. The table 2 below describes the mostly used terms or abbreviations found in this thesis.

Table 2. Definitions of key concepts used in this study.

Key concept or abbreviation	Definition	Reference
WFD	Waste Framework Directive 2025/1892	Directive established basic concepts of waste hierarchy and associated principles, waste management, and definitions of waste, recycling, and recovery[19].
EPR	Extended Producer Responsibility	Concept where producers of products are responsible to finance the costs of the waste stage of a product's life cycle[20].
PRO	Producer Responsibility Organisation	A legal entity that financially, or financially and operationally, organises the fulfilment of EPR obligations on behalf of producers[21].
ESPR	Ecodesign for sustainable products regulation 2024/1781	Regulation aims to improve circularity and energy efficiency of products placed on the European Union's Member States markets[22].
DPP	Digital Product Passport	A digital identity card for products placed on the European Union's Member States markets, which shall store information relation to products sustainability, circularity and legal compliance[23].

[19] European Commission 2026b
[20] European Commission 2026b
[21] DIRECTIVE (EU) 2025/1892 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL, §22a,4c
[22] European Commission 2026c
[23] European Commission 2026c

DOC	Declaration of conformity	By drawing up the EU declaration of conformity, the manufacturer shall assume responsibility for the compliance of the product[24]. Doing so, company confirms that the product is compliant with ecodesign requirements.
Directive	Legislative act that sets out a goal that EU countries must achieve	Sets requirements of how legislations are to be implemented into each Member States own laws[25].
Regulation	A binding legislative act	Regulations must be applied as its entirety into Member States own laws across the EU[26].
SAP	Strategy as Practice	Aims to understand the actual strategic doing practitioners do, instead of only focusing on strategic performance strategies have[27].

2 Theoretical framework

This chapter discusses the three elements of theoretical framework in this study. Firstly, the two main regulation and legislation concerning textiles in EU are presented. Secondly, the principles of SAP are introduced and the reasoning why this research approach was chosen as a tool to analyse the research material and add to theoretical framework. Lastly, a brief explanation concerning the responsibilities of designers to clarify the importance of this study.

2.1 EU regulation in textile and fashion industry

This section introduces the Waste Framework Directive 2025/1892 (EU) and the Ecodesign for Sustainable Products Regulation 2024/1781 (EU), both from textiles perspective. These legal acts are part of the European Green Deal, which has a large number of regulations and

[24] REGULATION (EU) 2024/1781, §10
[25] European Union 2026
[26] European Union 2026
[27] Golsorkhi & Rouleau & Seidl & Vaara 2010, P 1

legislative initiatives concerning textiles. The focus of this study was limited to the two above mentioned legal acts to ensure more in-depth analysis of the subject.

The two legal acts differ by the binding nature. Explained by the European Union, a directive sets out a certain goal, which each Member State then devises into their national laws. Therefore, not all Member States share the same exact actions in their national laws. A regulation is explained to be binding as it is and shall be devised as mentioned into each Member States national laws. In conclusion, WFD could be implemented into Member States' national laws differently, but the ESPR shall be implemented as is into each Member States' laws.[28]

Waste Framework Directive (EU) 2025/1892

Directive is part of EU Sustainable and Circular Textiles Strategy. The aim of the strategy is to create a competitive textile sector that is more adaptable in case of global crises. Actions that are introduced in the strategy include: sustainable design requirements for textiles (ESPR), digital passport for items (DPP), mandatory extended producer responsibility (EPR) schemes in all Member States, tackling the issue with synthetic fibres and unintentional release of microplastic, restrictions on exportation of textile waste and promotion of circular business models.[29]

The Waste Framework Directive entered into force for the first time on 12th of December 2008, having the purpose of creating a legal framework for waste treatment inside European Union[30]. The aim of the directive is to prevent damage of environment caused by humans, improve the usage of resources and thus prevent the pressure of them as well as highlighting the importance of well managed recycling techniques. The waste hierarchy was established in this directive, including waste; prevention, preparation for reuse, recycling, other recovery (energy recovery) and disposal. WFD has introduced Extended Producer Responsibility (EPR) scheme and polluter-pays principle by which original producers of waste are responsible for the life cycle of the produced items. Directive is aimed at all producers that place their items on the EU Member States markets for the first time, with the exception to exclude self- employed tailors producing customised products or those who produce upcycled items from used or recycled materials[31].

[28] European Union 2026
[29] European Commission 2026a
[30] European Commission 2026b
[31] DIRECTIVE (EU) 2025/1892 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL, (22)

From 16th of October 2025, Member States have 20 months to transpose the directive into national laws and 30 months to create EPR schemes for textile and footwear products. This means that directive must be transposed into national laws of Member States by 17th of June 2027 and Producer Responsibility Organisations shall be created into member States, if not yet done, by 17th of April 2028. [32] Producer Responsibility Organisations are created (PRO) by textile and footwear companies to act behalf of them. The role of PROs is to fulfil, on behalf of producers, the obligations imposed on them, such as collecting, sorting, preparation for reuse of textile and footwear waste as well as recycling them.[33]

Ecodesign for Sustainable Products Regulation (EU) 2024/1781

Waste Framework Directive refers into Regulation as requirements producers must take in order to be able to place their products on EU markets. ESPR came into force on 19th of July 2024 and defines the requirements for ecodesigning and the baseline for the extended producer responsibility fees, known as ecomodulation. The aim of the regulation is to increase safety and recyclability of items placed on the markets by requiring items to be recyclable, durable, repairable, reusable and resource efficient[34]. Regulation also includes delegations for destruction of unsold products as well as Digital Product Passport.[35]

This regulation applies to almost all the products placed on EU markets, and textiles are included in the first working plan of the regulation. On 9th of February 2026, European Commission shared the delegation for destruction of unsold products, which enters into force 20 days after the release[36]. Next steps on the regulation are that the destruction of unsold products starts to apply for large entities, and the digital passport registry is set up by commission by 19th of July 2026. For Medium sized entities, the destruction of unsold products applies from 19th of July 2030. [37]

2.2 Strategy as practice

As the focus of the study is to create an understanding of the strategic doing or actions, SAP research approach was implemented on the study. SAP is a research approach where instead of thinking strategy as something organizations have, focus is in the “doing” of strategy. SAP

[32] European Union. 2025
[33] European Union. 2025
[34] Regulation (EU) 2024/1781 §5(1).
[35] Regulation (EU) 2024/1781
[36] COMMISSION DELEGATED REGULATION (EU) 2026
[37] Reachlaw 2026

theorists combine individualism and societism, by acknowledging the importance of individual activity as well as the society where individuals exist.[38] This research approach gives a fruitful perspective to study how new legal acts transform the strategic doing in textile and fashion companies due its practice- theoretical orientation[39]. From a SAP perspective strategy is formed by practitioners through actions that are strategically consequential[40].

The research approach has been developed further in recent decades and there are three main elements to it. Practitioners, the ones doing strategy, practices, the habits that those practitioners do through praxises, the actual activities done in strategic doing[41]. In the textile and clothing industry the strategic "doing" includes all sort of doing from different practitioners, from the designers to accounting and reporting personnel. In this study, SAP is used to clarify the practitioners, practices and praxises in the textile and clothing companies, in this case, who and how does the WFD impact when considering *strategic doing*.

Practitioners

In strategic doing, practitioners play a significant role. Who is the practitioner, how they act and what practices they engage in, shape the strategic outcomes[42]. Although, the WFD will concern every enterprise that sells or imports textile goods into EU Member States markets, from all the 226 600 companies in EU apparel and leather manufacturing, 88% are microenterprises (10 or less personnel), which is why this thesis has focused on medium sized entities[43].

Egels-Zandén & Rosén (2015) explain in their study that the usual way of implementing strategy is top- down, where top managers and leaders come up with a strategy that is then taken into the ladder departments. Recent SAP research has understood the importance of middle managers and bottom- up strategizing, and including actors across the organization top- bottom, bottom-top and horizontally could create more fruitful outcomes for strategy[44]. Study conducted by Laine & Vaara (2010), showcases three groups of practitioners in strategic doing, top managers, middle managers and root-level workers[45]. These can be found in textile and fashion enterprises as CEO's, managers, designers and production workers. Laine and Vaara

[38] Whittington 2006, P 614
[39] Jarzabkowski & Le & Seidl & Vaara 2025, P 56
[40] Jarzabkowski & Balogun & Seidl 2007, P 4
[41] Whittington 2006, P 619
[42] Jarzabkowski & Balogun & Seidl 2007, P 8
[43] European Commission and Parliament 2023
[44] Egels-Zandén & Rosén 2015
[45] Laine & Vaara 2010

discuss the importance of discursive perspectives among the three groups of practitioners. By understanding the discursive struggles between the groups, we might find solutions to prevent resistance and build strong communication systems[46]. This leads to the next element of SAP, practices.

Practices

Golsorkhi & Rouleau & Seidl & Vaara summed that "Studying practices enables one to examine issues that are directly relevant to those who are dealing with strategy, either as strategists engaged in strategic planning or other activities linked with strategy, or as those who have to cope with the strategies and their implications" [47].

Practices are identified by Jarzabkowski & Balogun & Seidl as diverse patterns of activity, habits and tools that are used in strategy making and doing[48]. Strategic practices can be seen as multilevel, one level being organization specific or intra-organizational, such as routines and culture and on another level, extra-organizational, practices that are connected or influenced by the social systems or the industry where the organization exists[49].

The four types of strategizing activities (practices) found in Egels-Zandén and Rosén (2015) study were visionary activities, prescribed activities, autonomous activities and evaluative activities. Visionary activities inform the strategy intension, and the activity direction is seen as top- top. Prescribed activity direction is seen as top- down or top- bottom, where the strategy created from workshops is delivered and communicated to bottom departments. They explain that the practices include plan development, communication of the strategy and signalling. Signalling, or later in this study mentioned as translation, is used to show lower- level actors in the company why the actions in the strategy are seen as important to act on. Signalling could also be described as sensemaking of the strategy. Autonomous activities happen in bottom-bottom direction and the activities done are not informed nor intended to have strategic outcomes. Example of such activity could be a design review. Evaluative activities happen in top- bottom, bottom- top and horizontally. These activities happen mostly through meetings, face-to-face interactions and casual discussion among others involved. [50] For this study, it was important to understand what kind of practices strategizing could have to answer the main

[46] Laine & Vaara 2010
[47] Golsorkhi & Rouleau & Seidl & Vaara 2016, P 1
[48] Jarzabkowski & Balogun & Seidl 2007, P 4
[49] Whittington Richard. 2006. Completing the Practice Turn in Strategy Research. P 613,620
[50] Egels-Zandén & Rosén 2015, P 140

question, what could strategic doing look like. However, I have not categorized the found practices as Egels-Zandén and Rosén described but developed my own framework of the found practices.

Praxis

Praxises are understood as the actual activities practitioners do. One can find praxises from practices by asking question *how* this practice is done? In this study, praxis is drawn from activity theory, explained by Jarzabkowski in Cambridge handbook of Strategy as Practice, where praxis is seen as goal- directed and collective activity[51]. A goal-directed activity could be a designer designing products in accordance with EU regulations such as ESPR. How designer does it and what kind of knowledge do they possess influences the outcome of the praxis.[52] Figure 3 showcases the activity framework for studying strategy as practice questions, introduced by Jarzabkowski. This framework is included in this study to further understand how the design praxises have strategic consequences.

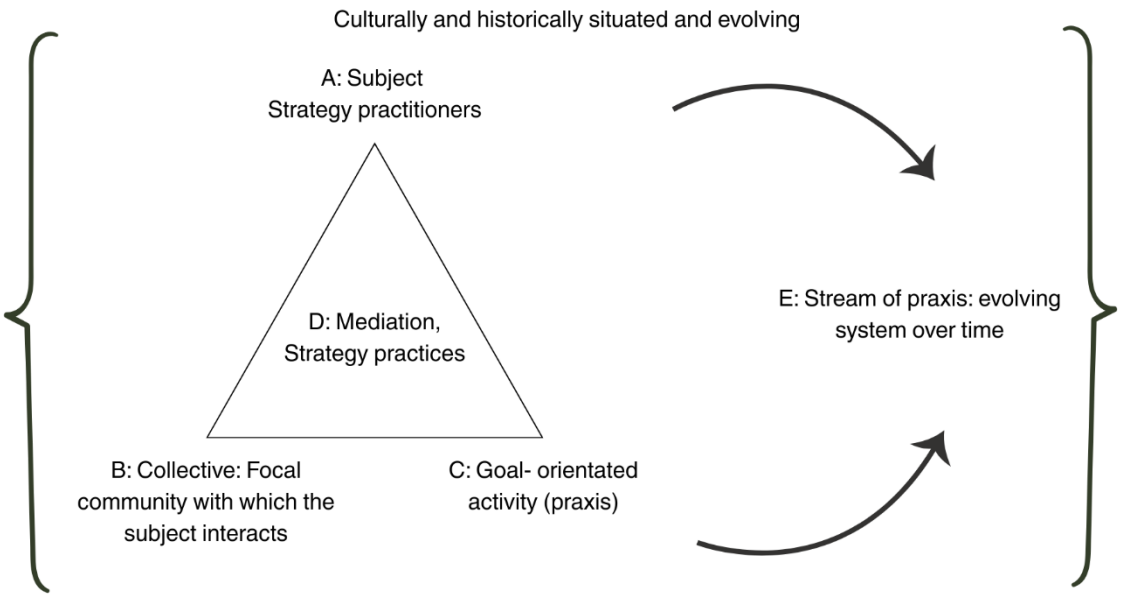

Figure 3. Reimagined figure of an activity framework for studying Strategy as Practice questions. Jarzabkowski P. 2010. An activity -theory approach to strategy as practice. P 130

[51] Jarzabkowski 2010, P 135
[52] Jarzabkowski 2010, P 135

Figure 3. that is found in the article by Jarzabkowski, presents a framework that sheds light on strategy practitioners, strategy practices and strategy praxis from an active theory perspective. Here A) subjects or strategic practitioners, interact with B) collective in constructing C) goal-oriented activity. Figure illustrates the interactions between the practitioner, collective and the goal- oriented activity, creating D) the mediation and strategic practices. Mediation in this case, is how the practitioners in their collective are integrated in creation of common goal- oriented activity. To put it simply, practitioner is practicing a goal-oriented praxis among the collective community and therefore creates a strategic practice. Jarzabkowski explains that mediation can be seen in strategic activities such as presentations, spreadsheets, planning and budgeting processes and in strategy language that enables the interaction between the practitioners. Furthermore, Jarzabkowski notes that the flow of activity, E) the stream of praxis, is in a contentious state of becoming. Praxis is therefore seen as transformative activity that evolves as the environment it is practiced changes.[53] This framework gives a fruitful perspective on how design practices and praxis evolve during regulation changes.

Strategy as Practice as a tool

To briefly describe meaning of SAP in this study, I use it as a tool to identify previously described elements, practitioners, practices and praxis from the research material I have collected. I have understood that it is important to keep the focus on those elements in my study as well as companies focusing on future strategies to maintain the survival of the company during regulation changes and grand challenges[54]. This can be done by creating communication systems through all levels of company and translating the strategic practices and terms used by practitioners[55].

I have included regenerative strategies introduced by Hanh & Tampe (2020) as a basis of strategic doing in this study, since the changes made in WFD are linked to EU Green Deal that aims to make EU climate neutral[56]. The principles and criteria for regenerative strategies are as follows, exploit, restore, preserve and enhance. When strategy is seen as exploitive, relationship with ecosystem is dominated by the company, shareholder value is valued more than the environment, business operates within the minimum legal requirements and is not embedded with the ecosystem.[57] Restoring business strategies aim to compensate their negative impacts

[53] Jarzabkowski 2010, P 129
[54] Couture & Jarzabkowski & Le 2023
[55] Mizzau & Montanari & Rodhiero & Rinaldini 2025 & Laine & Vaara 2010
[56] European Commission 2026d
[57] Hanh & Tampe 2020, P 464

on ecosystems, taking environmental issues into consideration in strategizing. Preserving strategies aspire the impacts on the ecosystems to be zero, by acknowledging the place-specific requirements and adjusting the business operations according to feedback. Enhancing strategies build cyclical business operations that have net positive impacts on ecosystems and practice business cooperatively with ecosystems.[58] The aim of these legislations seems to be pushing companies to transform their strategic doing into more sustainable strategizing and act at least on restoring level, from regenerative strategies perspective. This hypothesis was tested in this study and is discussed further in chapter 3.

2.3 Design profession

This section discusses the practices and responsibilities designers have in their daily work. Designing is a crucial part of business, it can determine how well products perform in sales and how businesses can grow. For cohesion of the study, roles in this section are practices that can have strategic outcomes, from SAP perspective.

Design practices that impact strategic doing

The design practice framework (figure 4) for this case is constructed of practitioners (designer, company, supply chain), design practices (research, concept design, evaluation, sourcing, prototype, final selection), goal oriented praxis (researching materials and trends, sketches, concept designing and using garment simulation tools, evaluating concept materials and structure, sourcing the fabrics, producing a prototype from manufacturer, doing the final decisions on product design), product and strategic outcomes of practices and praxis.

A study done by Papile and Del Curto (2026) discovered ecodesign practices that guide designers towards more sustainable material choices and a design mock-up tool for designers to use[59]. This study also gives a great understanding of how legal acts can impact design practices. Papile and Del Curto came into conclusion that material selection is crucial practice in sustainable design[60], which is also one of the hypotheses for this thesis.

[58] Hanh & Tampe 2020, P 464
[59] Papile & Del Corto 2026, P 01
[60] Papile & Del Corto 2026, P 13

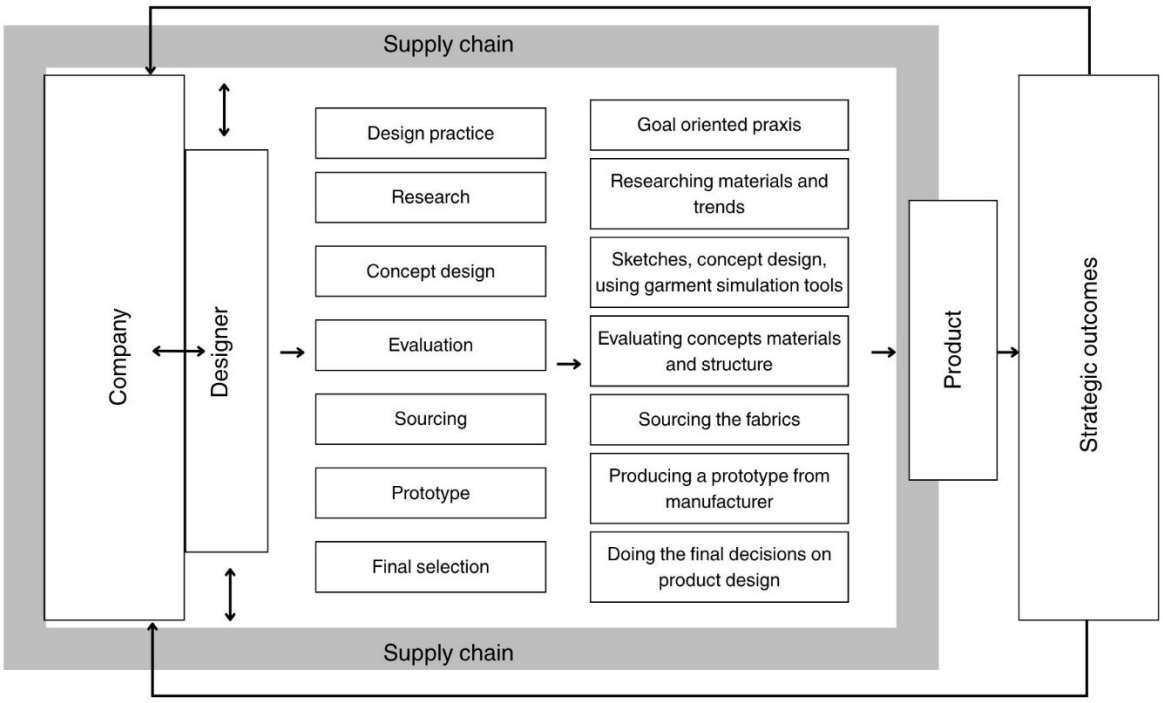

Figure 4. Design practices that have strategic outcomes. Tilda Kinnunen 20.04.2026

Figure 4 demonstrates that the designing process starts from research, where designer broadens their knowledge on materials and products desired functional and aesthetic features[61]. New perspectives can influence designing process and the results positively by gaining more knowledge.[62] Understanding which materials are practical or useful for the particular design as well as the functions and lifecycle of materials, which is key when designing sustainable products[63].

While sketchbooks have been considered as a main tool in design processes[64], new technological tools such as CLO3D are manifesting themselves into design processes, by optimising steps and tasks in designing. Designers are expected to be thorough while analysing details, construction, materials and trimmings of garments[65]. Here designers' abilities to forecast customers' needs and wants is crucial. Understanding how bodies move and how the items are worn by customers should be reflected in the designing process. Taking outdoor clothing as an example, how the garment or its air permeability is experienced by user, can be impacted by the design and the material choices[66].

[61] Papile & Del Corto 2026, P 07
[62] Hopkins 2022, P 84
[63] Papile & Del Corto 2026, P 06
[64] Hopkins 2022, P 85
[65] Hopkins 2022, P 89
[66] Jussila 2016, P 16

Concept designs are then evaluated (design review), to see what properties of the concept are functional or valuable to be included in the next part of the process. Fabrics characteristics are evaluated, is the fabric stretchy and how durable it would be in this exact product.[67] After researching and evaluation of materials and concept designing designers order samples to reflect on the materials[68]. Materials can be sourced trough fabrics fairs like Paris Premiere Vision and other textile fairs. Visiting such fairs also enables networking among supply chain and in the industry which can be largely beneficial from strategic perspective. Prototypes are produced with the partnered manufacturer, to see if the prototype is as designed or if there are design flaws. Designers evaluate the fit and performance of the prototype.[69] Found flaws or wanted improvements can then be fixed. Lastly, designers make their final selection of materials, fit and other properties of the product. After final selection, product meets the requirements and is then put into production.[70]

The two-sided arrows in figure 4 demonstrate the communication and cooperations between practitioners. As Papanek (2021) notes, it is crucial for practitioners to work with people with different backgrounds and knowledge base[71]. Communication skills are more and more valuable, as work in value chain demands cooperation[72]. My hypothesis is that those arrows are one of the most important practices that show in strategic doing in response to regulations.

3 Strategic practices evolve towards regenerative strategies

The findings of this thesis are divided into two chapters, strategic practices into chapter 3 and design practices into chapter 4. This chapter contains the answers to the main questions of this study, what could strategic doing look like in response to WFD.

3.1 Strategic practices in response to WFD

The practice findings are divided into two categories of strategic doing, translating the strategy and embedding the strategy. This was done by analysing the research materials by first asking "what practices can be found from this research material?" and then "how do these practices connect?". The analysis refers to project-based strategic practices discovered by Mizzau et. al,

[67] Papile & Del Corto 2026, P 07
[68] Hopkins 2022, P 88 & Papile & Del Corto 2026, P 07
[69] Papile & Del Corto 2026, P 07
[70] Papile & Del Corto 2026, P 07
[71] Papanek 2021 (1995), P IX
[72] Seppälä 2022, P 24

which are institutional framing, internal aligning and embedding the project[73]. The project-based framework helped me to analyse practices from my research material and to create sustainable strategizing framework, which is presented in figure 5.

Importance of sensemaking in strategizing

To embed strategy into daily work, it needs to be translated for practitioners to understand clearly how the strategy impacts their work. Translating the strategy or *sensemaking*, includes multiple practices such as information collection, translation and concept grounding. The sustainable strategizing framework for these findings are seen in figure 5.

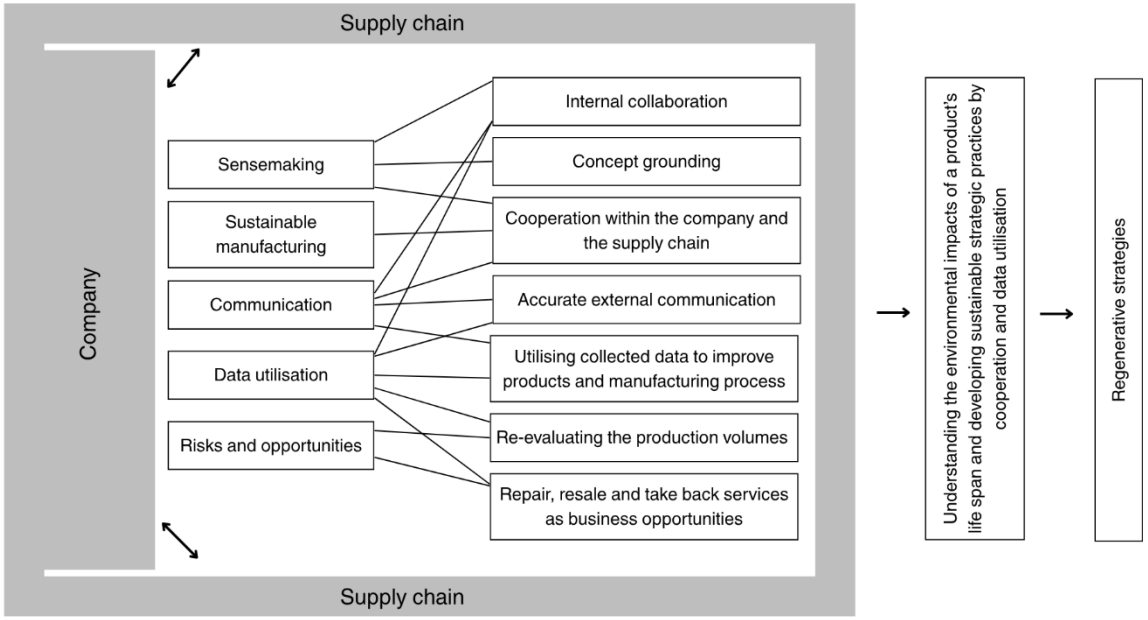

Figure 5. Sustainable strategizing framework. Research material supports the idea of strategies developing more towards regenerative strategies in response to WFD. Tilda Kinnunen. 25.04.2026

Information could be collected by personnel responsible for the company's legal practices, who monitor changes in directives and regulations and communicates them clearly to other practitioners across the company. Expert from Finnish Ministry of Environment notes that "*new legal acts are usually presented in during the new year*", which is when companies should take a closer look of possible new regulation changes. Personnel should consider which legal acts impact their company[74]. Producers affected by Directive (EU) 2025/1892 are found in article 3, 4b and they are producers that operate either in or outside of Member States and place

[73] Mizzau & Montanari & Rodhiero & Rinaldini 2025
[74] Interview 1, 15.12.2025

products to those Member States markets for the first time[75]. Companies that identify as mentioned producers are affected by later described delegations. After the necessary legislative information has been collected, next step is to share the findings across teams, to establish mutual understanding of the situation. Recognising how legislation affects different teams is essential and can enhance *internal collaboration*.[76] If practitioners do not understand the proposed strategy, its implementation may be hindered, and therefore sensemaking practices are crucial[77]. SAP research has highlighted the importance of cooperative communication within companies, to enhance the possibilities of successful strategizing[78].

Once information is being translated and practitioners understand their responsibilities, designers for example, could then consider how to respond to these obligations within their design practices. This can be achieved by identifying sustainable materials and suppliers by critically reflecting on existing design systems and manufacturing processes. The expert from the Finnish Ministry of Environment noted that useful starting point in this process could be to question "*are the products we (company) produce recyclable or re-usable?*"[79]. Practitioners may then present their reflection on existing practices during workshops or meetings, where communication should be conducted using common vocabulary to ensure mutual understanding among practitioners[80]. This could be seen as *concept grounding*[81]. Strategic concepts can be developed collaboratively during workshops, by recognising the need for improvement in information management and communication with supply chain practitioners, new possibilities on utilising DPP and evaluating the current circularity of products[82]. During translating process, practitioners from different teams should actively participate in workshops and meetings to develop a shared understanding of company's current state and while also contributing valuable insights from there areas of expertise[83].

The strategy, once developed through sensemaking practices, becomes embedded in everyday routines and is integrated into practices. Companies are mandated to take responsibility of the whole life span of the products they place on the EU markets, from design to production, sales to logistics and the products end of life procedures[84]. Practices include *cooperation* with

[75] DIRECTIVE (EU) 2025/1892 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL, §3, 4b (a-d)
[76] Mizzau & Montanari & Rodhiero & Rinaldini 2025, P 340
[77] Egels-Zandén & Rosén 2015, P 142
[78] Mizzau & Montanari & Rodhiero & Rinaldini 2025, P 134
[79] Interview 1, 15.12.2025
[80] Mizzau & Montanari & Rodhiero & Rinaldini 2025, P 341
[81] Mizzau & Montanari & Rodhiero & Rinaldini 2025, P 337
[82] Vihavainen 29.01.2026, P 11
[83] Laine & Vaara 2010, P 323 & Egels- Zanden & Rosén 2015, P 146
[84] DIRECTIVE (EU) 2025/1892 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCI. (22)

producer responsibility organisations (PRO) and other actors among supply chain to increase the re-use and recycling possibilities for products[85]. I was informed by the expert from the Finnish Ministry of Environment that the PROs are established by textile and clothing companies with advocacy organisations such as Finnish textile and fashion[86]. For PROs to be able to operate in the Member State they need to send an application for the local authority to be approved, in Finland that would be the Finnish Supervisory Agency (LVV). Member States do not take part in creation of the PROs.[87] Information concerning the establishment of PROs and how companies should act was left unclear. This research material did not provide conclusion on how or where the decisions of PROs should be made. Nevertheless, I would recommend taking part of webinars and conferences in the Member States in which markets company most like would place their products on. Asking guidance from EU as a small or medium sized entities is recommended as well as getting in touch with advocacy organisations, to understand the ongoing processes.

Regulation (EU) 2025/1892 specifies that producers are required to finance extended producer responsibility (EPR) contributions for the products made available on the market of the Member State, where said products most likely became waste[88]. To ensure the cohesion of the study, from now on producers are referred as companies. Companies are responsible for financing various activities such as collection of used and waste products listed in Directive (EU) 2025/1892 Annex IVc, conduct of compositional surveys of mixed municipal waste, provision of information concerning sustainable consumption, waste prevention, re-use, preparing for re-use, as well as data collection and reporting for competent authorities. Fee structures and financing of EPR activities are yet to be confirmed, relevant information is expected to become available once PROs are created into Member States. According to article 22c,5, a-c financial contributions paid by producers are based on the weight, and when appropriate, by quantity of the products placed on the market for the first time. Meaning that companies are required to report the amount of products placed on the markets for the first time by weight to the PROs. The expert from the Finnish Ministry of Environment explained that this is done by weighing one product, and then multiplying the weight by the number of products placed on the market. This is done for each product model. The expert also noted the possibility of mandating

[85] DIRECTIVE (EU) 2025/1892 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCI. (34) (35)
[86] Interview 1, 15.12.2025
[87] Interview 1, 15.12.2025
[88] DIRECTIVE (EU) 2025/1892 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL, (32)

companies to report the material information of the product among the weight, which should be added to product DPP.[89]

By informing consumers on product maintenance, repair and discarding and sustainable consumption, companies reduce the risk of consumers discarding products prematurely becoming waste and could reduce the financial costs of EPR fees.[90] As the sizes and frequencies of product collections could also be considered as modulating factors in EPR fees[91], *re-evaluating the production volumes* and frequency of product offerings is potentially beneficial.

Furthermore, as the destruction of unsold consumer products will be prohibited for medium-sized enterprises after 2030, assessing the scale of product collections becomes increasingly important[92]. Products may be destructed only in some exceptions, delegated in article 25 of Regulation 2024/1781[93]. Such exceptions are: a) product is unsafe b) product is unfit for the purpose by reason that is non-compliant with Union or national law c) product infringes intellectual property rights d) the time period in which the product has been valid to be sold without causing intellectual property rights on has ended e) product is unsuitable for reuse or remanufacturing due to having unremovable labels, logos, or recognisable product design that are protected by intellectual property rights or would be considered inappropriate f) product is reasonably considered to be unacceptable for consumer to use due possible damage which is not technically feasible or cost-effective to repair or refurbish g) the product is unfit for the purpose of which it was designed and repair is not technically feasible h) product has not been accepted for donation and i) the product was received by a social economy entity located within the Union as donation, but no recipient would be found for it[94]. The main take away from the destruction of unsold products is to re-evaluate the production volumes and design products that comply with ecodesign requirements. By doing so, companies could focus on the quality of the products and manufacturing processes. If or when companies would discontinue or destruct unsold products, they are mandated to provide information of unsold goods that they will be discontinuing[95]. This could be done on company's websites sustainability or other dedicated pages, informing authorities as well as consumers about the possible discontinuing or destruction of the products.

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[89] Interview 1, 15.12.2025
[90] DIRECTIVE (EU) 2025/1892 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCI, (38)
[91] DIRECTIVE (EU) 2025/1892 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL, (40)
[92] REGULATION (EU) 2024/1781, §24,1, §25,1,2 & Merisalo 29.01.2026, P 6
[93] Merisalo 29.01.2026, P 2
[94] Supplementing REGULATION (EU) 2024/1781, §2, a-i
[95] Merisalo 29.01.2026, P 2

As directive aims to increase the reuse of produced items, companies could develop *repair, resale or take back services*, where items are carefully repaired or sorted into preparation for reuse, recycling or disposal by professional screening to reduce textile waste generation[96]. Expert from Finnish Ministry of Environment and Martikainen suggested companies to consider these as business practices[97] to evoke sustainable consumer behaviour and keep their items in use.

Research material shows that finding *sustainable manufacturing* partners throughout the supply chain is crucial. Product parameters listed in ESPR Annex I, seen in table 3, are used to see if the product is in line with the ecodesign requirements, which is why sustainable manufacturing faculties play a huge role in strategizing. Parameters measure the energy, water and resource efficiency of the products and therefore, companies should invest in manufacturers that use less of each or better, invest into the existing manufacturers. Also, the carbon, material and environmental footprints of the products are measured, which indicates that the products should be produced with low environmental impact.[98] Logistics of manufacturing processes should be therefore designed accordingly, to minimise the environmental impacts.

As manufacturer, in this case the company who manufactures the products and places them on the markets in EU, has the most knowledge of the production processes, and therefore has the responsibility to carry out the conformity assessment procedure of their products or have it carried out on their behalf[99]. The information of the products and the manufacturer (company manufacturing the product) is added to the declaration of conformity (DOC) of the products. By this DOC, company confirms and is responsible for the declared products to be produced by ESPR requirements.[100] Companies should keep the DOC's and technical information available for 10 years after products have been placed on the markets for the first time[101]. These practices include a lot of *cooperation between the company and the supply chain*, to ensure the accuracy of the information of the products as well as *data utilisation* in creating accurate DOCs.

Understanding the vast possibilities of utilising DPP in company's practices and how it could improve company's sustainability and add competition value by sharing information of supply

[96] DIRECTIVE (EU) 2025/1892 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL. §22d,1 & Martikainen 29.01.2026, P 4 & Interview 1, 15.12.2025
[97] Interview 1, 15.12.2025 & Martikainen 29.01.2026, P 3
[98] REGULATION (EU) 2024/1781, Annex I
[99] REGULATION (EU) 2024/1781, (62)
[100] REGULATION (EU) 2024/1781, §44,1-4 & Annex
[101] REGULATION (EU) 2024/1781, §27,3

chain and possible certifications[102]. There is a lot of data to be documented during designing and production processes, including the amount of products placed on the markets as well as unsold consumer products, the information of the products that need to be included in DOC and DPP, information needed in registration procedures and in *external communications* as well[103]. Therefore, data should be managed and stored systematically across the supply chain process. Here, once again, clear communication and cooperation within company is highlighted, to ensure the accuracy of shared data.

Logistics, apparel sourcing and sustainability specialist Martikainen opens the possible challenges companies could face due to the legislative changes and valuable advice on how to tackle them in their presentation material that he presented in EK webinar[104]. At the time, delegations on ESPR and DPP are yet to be completed, which raised uncertainty concerning "*upstream value chain requirements and reportability for sustainability and recycled materials parameters*" mentions Martikainen[105]. Martikainen highlighted the short 18-month transition period, data utilisation and which information should be shared among supply chain actors and how companies can evolve their data utilisation skills rapidly, as concerns companies could possibly face[106]. Martikainen provided valuable advice by encouraging companies to start collecting data and getting to know actors in their supply chain and from there designing the transition period accordingly. Actively following legislations changes and researching DPP solutions are practices the specialists recommends companies to take.[107]

Risks companies could face include disinformation provided in DPP, misleading or insufficient communications concerning company's products and placing products on the markets while not meeting the ecodesign requirements[108]. Such actions could lead to penalties[109], which is why they should be avoided. Companies are also facing a risk where some companies place uncompliant products on the markets and don't take responsibility for them, leaving companies who participate in EPR, contributing financially for their and other unparticipating companies' products life span processes. This is why the EPR fees should be low enough for enable all companies to participate in contributing.[110] This could encourage companies to be even more

[102] Martikainen 29.01.2026, P 6, 8
[103] DIRECTIVE (EU) 2025/1892 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL. §22c, 20 & Chapter 3 & REGULATION (EU) 2024/1781, §7,2 &7,5 & §23 6 §24 & & 25,5 &27,2 & §27,7 & Annex I & AnnexIII & Martikainen 29.01.2026, P 4,6,8 & Vihavainen 29.01.2026, P 9
[104] Martikainen 29.01.2026, P 5- 6
[105] Martikainen 29.01.2026, P 5
[106] Martikainen 29.01.2026, P 5
[107] Martikainen 29.01.2026, P 6
[108] REGULATION (EU) 2024/1781, (48), (109), §9,1
[109] REGULATION (EU) 2024/1781, (114)
[110] Interview 1, 15.12.2025

aware of their product design and collection sizes, to ensure that the financial EPR contributions for their products would still keep the products profitable.

Having an open *communication* within supply chain and the company is shown to be one of the most important practices in strategic doing[111]. Not only internal but *external communication* should be consistent and *accurate*, as information concerning products placed on the markets should be presented truthfully[112]. Acknowledging the possible consequences of acting against the ecodesign requirements or delegated acts set out in WFD and ESPR should be a priority for companies.

Sustainable strategies are created through cooperation

The minimum legal requirements mandate companies to take environmental aspects of strategizing into consideration. Requirements for the products such as durability, repairability, reusability, energy and resource efficiency should be the baseline for design[113]. These design principles connect with regenerative business strategies, developed by Hanh and Tampe, 2020[114]. Their study produced a restore-preserve-enhance scale for regenerative business strategies[115], which could be used as a guideline for business strategies in response to regulations. The research material indicates that the manufacturing processes should be made more resource and energy efficient, lowering the environmental impacts of the production. Companies are mandated to take responsibility of the whole life span of the products they place on the EU Member States markets, which takes the pressure of consumers and puts it to companies. The shift from exploitive to regenerative strategies could be seen here, since the companies are required to take action to lower the environmental impacts of their practices.

Figure 5 shows the framework for how regenerative strategizing could look like in response to the directive and regulation. Many strategic practices are associated with each other, but two practices, communication and data utilisation, seem to be connected with the sensemaking and actual integration of strategy phases the most. Cooperation and accurate communication within the supply chain is important, and could be seen in internal collaboration, cooperation within the company and the supply chain, utilising collected data to improve products and the supply chain and in accurate external (and internal) communications, concerning the products and their

[111] Martikainen 29.01.2026, P 6 & Vihavainen 29.01.2026, P 11 & REGULATION (EU) 2024/1781, (28)
[112] REGULATION (EU) 2024/1781, (48) §3,5 & §16 & §17 & §27,9 & §27,10
[113] REGULATION (EU) 2024/1781, §5,1 & §5,11
[114] Hanh & Tampe 2020, P
[115] Hanh & Tampe 2020, P 456

production processes. Data utilisation can be used to improve products and production processes, to translate collected data into common vocabulary in strategy sensemaking phase, or as a tool to re-evaluate the product volumes or possible new business opportunities.

To understand the real impacts production can have on environment, companies need to communicate and cooperate with their business partners within the supply chain and utilise the collected data in order to minimise the environmental impacts. While it would be ideal for companies to move in direction of enhancing strategizing, requirements set by WFD and ESPR indicate that strategies could be evolving towards preserving strategies.

4 Design practices develop towards sustainability

4.1 Practices into praxis

The previous chapter focused on strategic practices companies could do, which is further explained in this chapter from the perspective of designers. Analysis shows that designers' decisions impact the strategic doing. Designers are responsible for designing the products according to requirements set out in ESPR. Experts in EK webinar explained what those requirements are and how to respond to them[116]. The next sections will clarify how design practices evolve in response to legislation changes and how those practices impact strategic doing.

Designing for reuse and recycling

ESPR set out the design requirements in § 5,1 and added EPR product parameters in Annex I. Those requirements and product parameters give a baseline for future product design, when company decides to place their products in the EU markets. Practices that are most impacted by design requirements include design practices, data utilisation throughout the manufacturing processes and communication within the supply chain.

Table 3. Ecodesign requirements for the products placed on the market of EU Member State set out in article 5 section 1 and the EPR product parameters set out in Annex I of ESPR[117].

REGULATION (EU) 2024/1781 §5,1	REGULATION (EU) 2024/1781 Annex I, Product parameters

[116] Vihavainen & Merisalo & Martikainen 29.01.2026
[117] REGULATION (EU) 2024/1781 §5,1 & Annex I

"The ecodesign requirements (ones that concern textile and clothing products) in the delegated acts adopted pursuant to Article 4 shall be such as to improve the following product aspects ('product aspects') where those product aspects are relevant to the product group concerned:"	"The following parameters shall, as appropriate, and where necessary supplemented by others, be used, individually or in combination, as a basis for improving the product aspects:"
Durability	Durability and reliability of the product or its components as expressed through the product's guaranteed lifetime, technical lifetime, mean time between failures, indication of real use information on the product, resistance to stresses or ageing mechanisms
Reliability	Ease of repair and maintenance, as expressed through characteristics, availability, delivery time and affordability of spare parts, modularity, compatibility with commonly available tools and spare parts, availability of repair and maintenance instructions, number of materials and components used, use of standard components, use of component and material coding standards for the identification of components and materials, number and complexity of processes and whether specialised tools are needed, ease of non-destructive disassembly and re-assembly, conditions for access to product data
Reusability	Ease of upgrading, reuse, remanufacturing and refurbishment as expressed through number of materials and components used, use of standard components, use of component and material coding standards for the identification of components and materials, number and complexity of processes and tools needed, ease of non-destructive disassembly and re-assembly, conditions for access to product data, modularity

Repairability	Design for recycling, ease and quality of recycling as expressed through use of easily recyclable materials, safe, easy and non-destructive access to recyclable components and materials or components and materials containing hazardous substances and material composition and homogeneity, possibility for high-purity sorting, number of materials and components used, use of standard components, use of component and material coding standards for the identification of components and materials, number and complexity of processes and tools needed, ease of non-destructive disassembly and re-assembly
Possibility of maintenance and refurbishment	Avoidance of technical solutions detrimental to reuse, upgrading, repair, maintenance, refurbishment, remanufacturing and recycling of products and components
The presence of substances of concern	Use of substances, and in particular the use of substances of concern, on their own, as constituents of substances or in mixtures, during the production process of products, or leading to their presence in products, including once those products become waste, and their impacts on human health and the environment
Energy use and efficiency	Use or consumption of energy, water and other resources in one or more life cycle stages of the product, including the effect of physical factors or software and firmware updates on product efficiency and including the impact on deforestation
Water use and efficiency	Use or content of recycled materials and recovery of materials, including critical raw materials
Resource use and resource efficiency	Use or content of sustainable renewable materials
Recycled content	Weight and volume of the product and its packaging, and the product-to-packaging ratio
The possibility of remanufacturing	Incorporation of used components
Recyclability	Quantity, characteristics and availability of consumables needed for proper use and maintenance as expressed, inter alia, through

	yield, technical lifetime, ability to reuse, repair, and remanufacture, mass-resource efficiency, and interoperability
The possibility of recovery of materials	The environmental footprint of the product, expressed as a quantification, in accordance with the applicable delegated act, of a product's life cycle environmental impacts, whether in relation to one or more environmental impact categories or an aggregated set of impact categories
Environmental impacts, including carbon footprint and environmental footprint	The carbon footprint of the product
Expected generation of waste	The material footprint of the product
	Microplastic and nanoplastic release as expressed through the release during relevant product life cycle stages, including manufacturing, transport, use and end-of-life stages
	Emissions to air, water or soil released in one or more lifecycle stages of the product as expressed through quantities and nature of emissions, including noise
	Amounts of waste generated, including plastic waste and packaging waste and their ease of reuse, and amounts of hazardous waste generated
	Functional performance and conditions for use, including as expressed through the ability to perform its intended use, precautions for use, skills required and compatibility with other products or systems;
	Lightweight design as expressed through reduction of material consumption, load- and stress-optimisation of structures, integration of functions within the material or into a single product component, use of lower density or high-strength materials and hybrid materials, with regard to material savings, recycling and other circularity aspects, and waste reduction.

Table 3 showcases the ecodesign requirements of Article 5,1 and product parameters in Annex I from ESPR which are the baseline for product design. To design sustainably, one has to

consider the environmental and societal consequences of the design practices[118]. As the expert from the Finnish Ministry of Environment and Timo Vihavainen from Energy Authority questioned: "*ask yourself (company), are your products recyclable and designed for circular economy?*". Products designed for circular economy are durable and reliable which lengthens the useful life of those products beyond the first user. Since products are expected to be durable enough for being re-used[119], designer's focus should be on appropriate materials as well as structure of the products[120], how the seams are sown and what materials are used in different parts of the product. The choice of materials is crucial since the wrong materials, ones that make the product life span shorter, could impact the environment negatively[121]. Also, the length of the product life span and how manufacturing company contributes into products recyclability could be used as a parameter to modulate financial contributions companies are required to finance[122]. If the product is produced using high volumes of resources, the environmental impacts are going to be higher. Therefore, design choices matter.

Products placed on the market should be easy to recycle and dissemble[123], as recyclability is one of the requirements set out in ESPR[124]. Choice of materials impacts the recyclability since not all materials are recyclable or safe to recycle and substances that would negatively impact the recyclability of the product should not be used[125]. The dissembling and recycling of the products should therefore be considered during design practices. Focusing on the functionality could lengthen the product life span and therefore could generate less waste, which is part of the product parameters. Parameters and ecodesign requirements refer to the content of recycled and sustainable renewable materials in the product[126], which could be considered during design. Using the requirements and parameters shown in table 3, will help designers design products fit for circular economy.

Reliability and repairability of the product enhance the chances of longer life span, which is why it is important to create items that are easy to repair. One of the most repaired components in clothing could be zippers and should be designed in a way it is easy to repair without destruction of the product. Designers should avoid technical solutions in the products that could

[118] Papanek 2021, P 20-39
[119] REGULATION (EU) 2024/1781 §5,2
[120] DIRECTIVE 2025/1892 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL. (48) & Interview 1, 15.12.2025
[121] Papanek 2021, P 15
[122] DIRECTIVE 2025/1892 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL. §22c6
[123] Interview 1, 15.12.2025 Martikainen 29.01.2026, P 4 & REGULATION (EU) 2024/1781 §5, 14 a-c
[124] REGULATION (EU) 2024/1781, §5,1
[125] REGULATION (EU) 2024/1781, §5,14 a-c
[126] REGULATION (EU) 2024/1781 §5,1 & Annex I

impact the reuse, repairing, remanufacturing or recycling the product negatively. Expert from the Finnish Ministry of Environment notes that "reusability of the items is strongly emphasised"[127].

As mentioned earlier, destruction of the unsold products will be prohibited for medium sized enterprises from 2030 on. If the produced collections won't sell out and the company is left with unsold products, they are not allowed to destruct them unless in specific conditions. An example of such condition could be, if the product destruction has the least negative environmental impacts, products could be destroyed[128]. Meaning that the product is not safe for the humans or for the environment, which would be against the ecodesign requirements and shouldn't be placed on the markets in the first place[129]. Therefore, designers should be aware of potential risks and the possible unsuitability of the products.

Data utilisation systems during designing processes shows up in research material as data collection and storage practices[130], utilising feedback in designing[131] and creating information that reflects the manufacturing processes and the products truthfully and clearly[132]. Information concerning manufacturing processes, where the item is manufactured and how resources are used during manufacturing should be collected and stored during design and production processes. Information from the processes is used in DPP and in DOC[133]. Creating systems and practices where information is easy to collect and store during designing is crucial, since it creates sufficient design practices. Martikainen shared a valuable example on possible DPP for products, which was produced with Ovido and included the following information: Certifications, products material information and a transparent manufacturing map and the locations of each supply chain actor.[134] Other worth mentioning information companies could add to DPP would be information of product's environmental and climate impacts, how to repair and maintain the product, what is the products resale value or if they have a resale program information of that. Also, the information concerning the products end of life practices could be beneficial, to inform consumers to discard the product properly.[135] For companies, information of products lifespan, resale value, weaknesses and the strengths could be beneficial

[127] Interview 1, 15.12.2025
[128] Supplementing REGULATION (EU) 2024/1781, §2
[129] REGULATION (EU) 2024/1781, 109 & §3,1
[130] REGULATION (EU) 2024/1781, §10 & §27, 2 & §27,5 & §27,6a-b & Annex 3 & Martikainen 29.01.2026, P 5,6
[131] Martikainen 29.01.2026, P 8
[132] REGULATION (EU) 2024/1781, §16,2 & §16,4 & §17
[133] REGULATION (EU) 2024/1781, §27,5 & §27,6a-b
[134] Martikainen 29.01.2026, P 8-14
[135] Martikainen 29.01.2026, P 8-14

to add, as feedback for design.[136] Understanding how to improve the product trough feedback is part of the design process, that could become even more important as the products are expected to be more sustainable. Knowing where to collect data and how to store it well, will ease the design practices.

All the products placed on the market of EU Member state have to have a DPP and DOC available for anyone to access them[137]. Instructions for the DOC form are found in Annex V[138]. Since designers are most aware of the information concerning the product and its manufacturing processes, collecting data for DOC and filling the form for each item could be added to design practices. After manufacturing, items should carry a DOC and DPP with them, which is why collecting and storing data throughout the design process is important. By doing so, product information is systematically collected and the DPP and DOC forms are easy to fill.

Communication has been a practice that comes up in every research material, not necessarily as precise practices, but as how some practices are done. As companies are required to inform consumers of sustainable consumerism and how to maintain the products correctly, designers are required to contribute to communication by passing information to people responsible of external communications[139]. Also, horizontal communication or internal aligning, could help top management to understand the actual practices designers are doing and co-create strategies with that knowledge[140]. Therefore, by designers communicating how the design processes are evolving and what changes regulation creates in their everyday work, could ease the discursive sensemaking of strategizing[141].

Getting to know the actors and practitioners within your supply chain and improving reliable communication with them is recommended[142], since open communication could build trust among practitioners and be beneficial in strategic sensemaking[143]. Also, getting accurate information from practitioners among supply chain minimises the risks of misleading and inaccurate information provided in DPPs. Said necessary information in DPP should be provided for consumers before making purchase decisions[144]. This could be done by adding physical labels, with easy-to-read information, on the packaging or directly on the product[145].

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[136] Martikainen 29.01.2026, P 8,9
[137] REGULATION (EU) 2024/1781, §9
[138] REGULATION (EU) 2024/1781, Annex V
[139] DIRECTIVE (EU) 2025/1892 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL, (38)
[140] Mizzau & Montanari & Rodhiero & Rinaldini 2025, P 337
[141] Laine & Vaara 2010, P 320
[142] Vihavainen 29.01.2026, P 11
[143] Laine & Vaara 2010, P 322
[144] REGULATION (EU) 2024/1781, (28)
[145] REGULATION (EU) 2024/1781, (46)

Consumers are expected to make purchasing decisions due available information of the product. The packaging itself should also have a registration identifier and the commodity code when entering customs to enable free circulation[146].

It seems that the actual practices designers do involve a lot of work with data, collecting it along the design processes to create DPPs and declarations of conformity of the products and improving the products into being in line with ecodesign requirements. Understanding how and where to collect and store data and how to utilise it will be important. Feedback serves as a guide, giving hints on how to improve the product.

Skills needed for sustainable design

Research material indicates that the design practices are evolving more and more towards sustainable practices. Sustainable practices are demanding which is why designers need to develop certain skills to do the practices. I have combined the skills into the table 4.

Table 4. Needed design skills explained.

Skill:	Explanation:
Material knowledge	Designer has a holistic understanding of each material and is aware of how the material impacts the durability and recyclability of the product.
Structural knowledge	Designer is able to design recyclable products that are easy to disassemble, yet durable enough for reuse.
Communication skills	Communication with other practitioners is professional and respectful.
Documentation skills	Designer is able to document products entire design process in a way that the documented information is usable for DPP.
Sustainability skills	Designer is well aware of the environmental impacts the design choices have and chooses to use sustainable design options.

[146] REGULATION (EU) 2024/1781, § 15, 2

Table 4. combines the ecodesign requirements into five main skills designers are needed to focus on which are material knowledge, structural knowledge, communication skills, documentation skills and sustainability skills. Material knowledge indicates that the designer has a holistic understanding of the qualities of materials they are using and how such materials can impact the products durability, reusability or recyclability. Structural knowledge is gained by practicing functional design, how seam structures impact the functionality, repairability, reusability and disassembly of the product. Communication skills require the ability to professionally communicate with practitioners within the company as well as the supply chain. Documentation skills include proper process documentation, material documentation, logistics and manufacturing documentation, as well as documentation of repair and maintenance information for the product. Also documented data needs to be stored securely, preferably digitally, for further use in DPP or DOC. To make accurate DPPs and DOCs, data needs to be on date and precise, as any misleading information is prohibited. To ensure appropriate sustainability skills, designers need to be aware of the environmental and societal impacts their design choices might have. This means more knowledge on manufacturing processes as well as logistics, ensuring that designers can then choose materials and manufacturers accordingly. This knowledge could also be used to improve current manufacturers processes to make them more sustainable.

The praxis of researching durable and recyclable materials evolves into activity system, design practices that are influenced by the regulation[147]. This is shown in figure 6, where I have added the possible praxis of researching recyclable materials into an activity framework introduced by Jarzabkowski.

[147] Jarzabkowski 2010, P 130

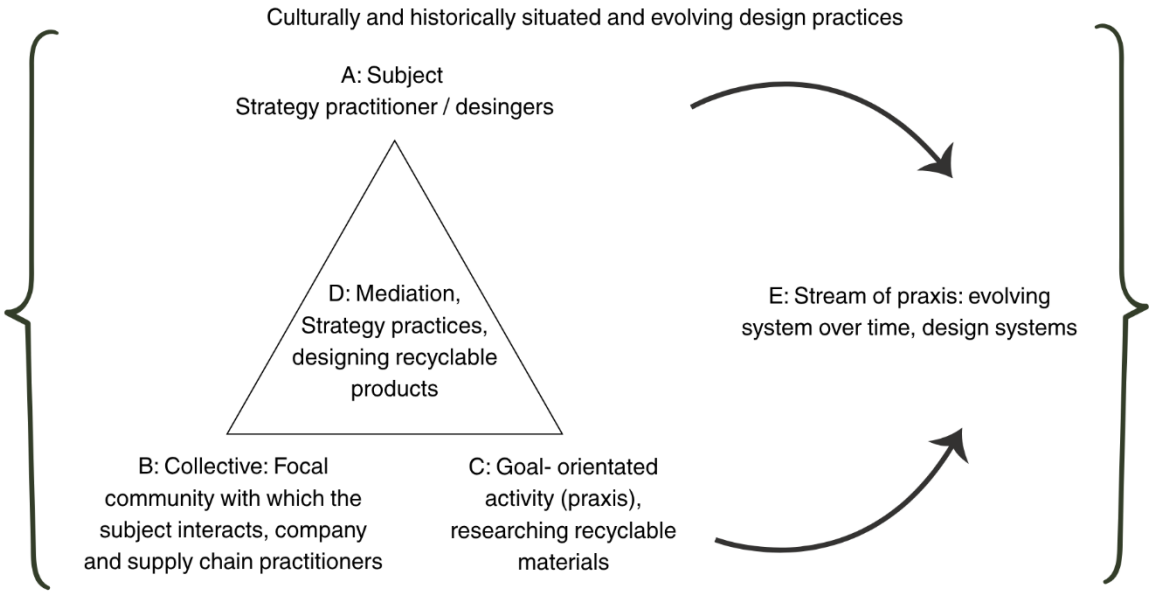

Figure 6. Reimagined activity framework for studying strategy as practice questions, design practices. Tilda Kinnunen, 20.04.2026.

Here figure 4 shows how the D) strategic practice of designing recyclable products is constructed by A) practitioners interacting with their B) company and supply chain practitioners in order of pursuing C) goal- oriented praxis of researching recyclable materials. Those goal-oriented praxises could also be other activities in manufacturing and design processes. Stream of the praxis becomes E) systematic and evolves as practices into design systems. The way practices (D) are done, then impacts the direction of strategic doing. As I previously mentioned in chapter 3, the strategies could evolve into preserving strategies, by the practices done in strategic doing in response to the regulations. Those practices being the systematic stream of praxis (E), shown in figure 6.

Research material also showed why internal collaboration is important in strategizing. When all the practitioners clearly understand each other's perspectives and practices, the conceptual aligning eases and the strategy could be embedded into actual practices far easier[148]. Misunderstandings could lead to top management not understanding why to choose slightly more expensive material and why choosing materials is highly important for products durability and recyclability. It is also important for designers to understand the budgeting and work with

[148] Laine & Vaara 2010, P 322

it, finding materials that will keep the product profitable. Therefore, communication among practitioners needs to be open and whenever possible, horizontal.

5 Discussion

This thesis aimed to find answer on how the strategic doing of textile and clothing companies could look like in response to the Waste Framework Directive and Ecodesign for Sustainable products regulation. The findings show that the legal acts can direct the strategic doing towards sustainable practices. Research material suggested that these legal acts can be understood as an opportunity to transform the design and business processes toward more sustainable practices, while taking responsibility for one's actions. Although the mandatory reporting requirements increase the administrative burden and require designers to focus on ecodesign criteria, they also encourage critical reflection on existing practices. Adaptability is crucial and as the regulations change, so do the strategic practices.

I would argue that most of the companies are aware of how do sustainable strategizing. The issue is that most of them focus on creating shareholder value without taking the environmental impacts into consideration. Such linear and short-term thinking could hinder the long-term success. If companies operate according to ecodesign and WFD requirements, business strategies could evolve towards preserving strategizing[149]. Sustainable strategizing framework showed that data utilisation and cooperation are one of the main practices to focus on.

Data utilisation during design processes apparated to be critical practice. Designers need to collect and document data throughout design and manufacturing processes concerning the materials and the resource efficiency of the products as well as the environmental impacts. As design practices and manufacturing processes are expected to be more and more transparent, designers and other practitioners within the company need to create data utilisation systems across their design processes. This enhances the need for cooperation within the company and supply chain.

My findings on cooperation within the supply chain further supports the literature findings of Stadler & Bonatti & Mithöfer[150]. Cooperation in this case could be seen in different ways. First is the cooperation in sensemaking phase of strategizing, internal collaboration. It is where all the

[149] Hanh & Tampe 2020, P 464
[150] Stadler, E et. al. 2025, P 07, 14, 15

practitioners are made aware of the strategy and possible practices for them to take responsibility of. Cooperation within the supply chain enables active and accurate communication flow, making data utilising easier, meaning less miscommunication and misleading information shared.

Research material imposes an emphasis on sustainability in design practices. The focus of design practices is to produce products that are in line with the ecodesign requirements and product parameters. The material choices and the structural design can impact the products life span drastically. Products should be designed to be durable, reusable, repairable and recyclable as well as resource efficient. Once again, my thesis supports the findings of Stadler & Bonatti & Mithöfer, that designers need to improve their material knowledge as well as the knowledge of products structures. In their study they talk about know-how activities such as knowing how to make their products recyclable.[151] My thesis contributed on the discussion by conducting further information of the needed design skills for designers. Designers should learn these skills on early-career stage, as there are seen as essential practitioners in strategizing[152]. Designers should focus on improving their knowledge on materials, structural understanding, communication skills, documentation skills and sustainability skills.

In figure 6, I showed how to find if design practices do have strategic consequences. An example practice, designing recyclable products included the practitioner (designer) to work with a collective (the company or supply chain practitioners) in order to achieve goal-oriented praxis (researching recyclable materials). An activity theory framework introduced by Jarzabkowski could therefore be used as a tool to identify possible practices, praxis and practitioners in sensemaking and concept grounding phases of strategizing[153]. Using SAP perspective gave me an understanding of how important cooperation and active communication between practitioners is. The perspective also helped me to analyse the research material systematically, finding practices and practitioners and how those practitioners possibly would do the found practice, finding the praxises.

During the analysis, I noticed how the legal documents used multiple different ways of referring to companies (producer, manufacturer, economical entities). For a smaller or medium sized companies, this could bring uncertainty on whether the regulations concern them or not. It

[151] Stadler, E et. al. 2025, P 07, 08, 14,
[152] Stadler, E et. al. 2025, P 07, 08, 14,
[153] Jarzabkowski 2010, P 130

would be beneficial for all if the referring's for companies would be similar or the same in every EU document.

In the beginning of this study, the aim was to reach out to several experts in textile and fashion field. During the process, the number of interviews was shortened to one interview, because of the type of data aimed to be collect for this thesis. The research material collected showed to be sufficient, nevertheless. The data collected and analysed also further supports the previous research of the impacts legal acts can have. The study did not aim to discover potential skills designers need in order to design products compliant to ecodesign requirements, but the process and the analysis led the direction of the findings towards that. Just as in strategizing, sometimes practices that are not intendent to have any outcomes (autonomous activities), actually have the most impactful outcomes.

Research concerning strategic doing and practices practitioners do in their daily work could be done in the future as an ethnographic study, since it is a highly used research method in Strategy as Practice research. The financial contributions should be researched as well, to understand how these requirements impact businesses financially. It would be interesting to see what the consequences of these legislations and practices in response to them will look like from strategy as practice perspective, where companies have improved the most and what is yet to improve on. The research material of this study did not provide clear image on how PROs are established in each Member State, which needs to be discussed further with its possible outcomes on strategic doing.

Artificial intelligence tool, ChatGPT, was used on 30th of March 2026 to correct grammar errors and find synonyms for spoken language in chapter 3. In 29th of April, it was used to correct grammar errors from the abstract. ChatGPT was not used any other way in this study.

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