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Achieving Immanent Organizational Ethics: Managing Paradoxical Tensions in Packaging

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ABSTRACT

Firms face strategic tensions in packaging materials through their conflicting but complementary social, environmental and economic goals in achieving sustainability. Reducing and repurposing plastics, glass, paper and cardboard in agriculture, horticulture and aquaculture is proving a challenge. However, simply eliminating any of these materials does not address strategic tensions. Moreover, the connection between paradox theory and immanent ethics is a nascent research area. Based on the qualitative analysis of data collection from six multiple cases and secondary data, our findings show that New Zealand's primary food firms face multiple strategic tensions in their packaging. We argue that this experience can be regarded as detecting dilemmas and experimenting with new forms of thinking from paradoxical perspectives in immanent ethics. We further contribute to business ethics research by suggesting how paradox theory can be used to better formulate an affirmative approach of immanent organizational ethics through 'problematizing', 'hyper-attentiveness' and 'transformation'. We also established a framework to guide practitioners on how to form such an approach in the business world.

1 | Introduction

Immanent ethics can be defined as 'the capacity to experiment with alternative ways of understanding sustainability that go beyond energy efficiency; to imagine alternative organizational forms that allow environmental and social challenges to be addressed from new angles; and to engage in self-formation as a concern for the form of one's life' (Johnsen 2021, 11). An immanent ethics of organizational environmentalism can allow for the values that inform environmental efforts to be evaluated as well as alternative visions of sustainability to be created.

The challenges that face 21st century businesses are often framed as complex and grand, sometimes characterized as 'wicked problems' for which no immediate solution is evident (Grint 2005, 2010; Wohlgezogen et al. 2020). As a result,

the tensions surfaced and ethical issues provoked are often ignored.

Smith (2014) defined strategic tensions 'as contradictory, yet interrelated, demands embedded in an organization's goals' (p. 1592). When this definition applies to sustainability tensions, it refers to firms having contradictory strategies in addressing environmental, social and economic performance (Hahn et al. 2015). What is required is to make real that which is described in the abstract, and this brings product packaging into consideration. As Pålsson and Sandberg (2022) stated, packing materials represent a site for exploring social, environmental and economic goals, which are both complementary and competing.

In New Zealand's primary food sector, investigating such tensions to better achieve immanent ethics—or an intrinsic

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commitment to responsible practice—is a timely and critical issue in packaging reform.

Primary food industries face significant material-specific challenges: Plastics contribute to long-lasting waste and microplastic contamination, with complex laminates and now-banned PVC being particularly hard to recycle through standard systems (Martin 2022; Rider 2026). Paper and cardboard alternatives introduce their own risks, as the New Zealand Ministry for the Environment has excluded them from kerbside food scrap collections due to concerns over perfluoroalkyl and polyfluoroalkyl substances (PFAS), which can leach into soils and pose health risks to humans, animals and plants (Ministry for the Environment 2024). Meanwhile, glass packaging creates a heavy economic and environmental burden due to its weight, which increases transport emissions and fuel costs (Ross 2026).

New Zealand's primary food sector faces the critical challenge of transitioning away from hard-to-recycle and single-use plastics to reduce environmental waste, driven by a tightening regulatory landscape and growing consumer demand for sustainable products (Ministry for Primary Industries 2025). The government's phased plastic bans, although delayed for some materials like PVC, impose significant compliance costs on businesses, requiring them to invest in new systems and often pay more—typically 15%–40% higher—for sustainable alternatives that are still in early development (Diprose et al. 2023). This creates tensions for firms: They must balance the economic pressure of rising operational costs and price-sensitive consumers against the socio-cultural expectation to adopt eco-friendly packaging while navigating complex supply chain coordination conditions. Ensuring non-negotiable food safety standards are adhered to (Farrukh et al. 2022; Wiewiora 2023).

Immanent ethics leads to endeavours that tap into and experiment with the resources for creative change. For example, managers working at the firm's strategic apex need to devise innovative packaging alternatives to ensure recyclability by investing in local processing infrastructure and establishing clear standards for new materials like compostables and fostering innovations that transform waste streams into valuable resources. As Smith (2012) explains, 'What "must" always remain normative is the ability to critique and transform existing norms: that is, to create the new' (2012, 347).

Strategic tensions, especially in the field of sustainability, are a nascent area of study with empirical work lacking in the food packaging industry (Pålsson and Sandberg 2022; Paniccia and Baiocco 2020). Empirical studies often focus on one core tension at one level of analysis in order to achieve methodological simplification and interpretation (Keller et al. 2025). Understanding tensions in packaging design from a paradoxical lens and firms' strategies of responding is a relatively new research area, with Pålsson and Sandberg's (2022) study being the first, 'which systematically explores empirically grounded packaging paradoxes in food supply chains' (p. 27).

Investigating this in the New Zealand context is helpful because, according to a report by *Consumer New Zealand* carried out by Bennett (2021), it lags behind other countries for packaging recyclability, providing apt comparisons to Australia, Brazil, France, Hong Kong, India, Malaysia, Portugal and the United Kingdom, which are more advanced in meeting sustainability goals. Despite its 'Clean Green' self-identification, 57% of packaging is not recyclable, which is exacerbated by poor waste management strategies. Given that food production is the most important industry to New Zealand's economy, companies face challenges in reducing and repurposing packaging materials of plastics, glass, paper and cardboard used in agriculture, horticulture and aquaculture (Camel et al. 2025).

Therefore, the first research question is

Research Question 1. What are the pressing strategic tensions in sustainability that arise from packaging materials in economic, social and environmental performance in New Zealand's primary food firms?

In addition, connections between strategic tensions and business ethics have not been studied extensively (Carmin and De Marchi 2023), and as Johnsen (2021) asserted, there is no a priori knowledge on what forms of sustainability are possible, which opens space for creative solutions that question, as well as go beyond, an instrumental approach. Here, paradox plays a part in formulating an affirmative approach in immanent ethics (Janning 2015), notably, for example, in continuing to use plastics for food security and longevity but with nonrecyclable wrappings that damage the environment. The current literature lacks novel insights on the intersection of tensions and immanent ethics. Based on this background, our second research question is

Research Question 2. How do identified New Zealand's primary food firms manage strategic tensions in packaging for the adoption of affirmative immanent ethics?

The contribution of this article lies in developing conceptual links between paradox, tensions and immanent ethics. We extend knowledge by exploring the complexity of strategic tensions facing New Zealand's primary food firms, treating these as dilemmas that invite new forms of thinking. We also contribute to business ethics research by proposing an affirmative approach to immanent ethics through 'problematizing', 'hyper-attentiveness' and 'transformation', and we provide a practical framework for implementing this approach.

The paper is structured as follows. We first review literature on strategic sustainability tensions in packaging materials—plastics, paper, cardboard and glass—within the primary food industry. We then examine affirmative immanent ethics to strategically manage sustainability tensions. After discussing our methodology and multiple-case context, we present themes from our data analysis addressing two research questions, leading to our framework: a process for achieving affirmative immanent ethics by managing strategic tensions.

2 | Background Literature

2.1 | Strategic Tensions in Packaging Materials

Elkington (1994) introduced the sustainability triple bottom line construct as a measurement tool and recommended that business activities should take the 'people', 'profit' and 'planet' into consideration. Similarly, Lozano (2015) notes that sustainability can be understood as 'organisational activities that proactively seek to contribute to a holistic perspective of sustainability, including the economic, environmental and social dimensions' (p. 33). In this paper, we adopt this tripartite frame and claim that sustainability can be described as an integrated concept, which embraces environmental integrity, economic prosperity and social equity to be satisfied for both the present and future.

Nevertheless, organizations face challenges in implementing the three pillars of sustainable development concurrently because attending to one may cause adverse consequences for the others (Burbano et al. 2024; Dagilienė and Varaniūtė 2023), hence engendering tensions (Hahn et al. 2018). This issue has become an important and unsettling sustainability management dilemma (Chen and Eweje 2022; Wannags and Gold 2020).

In particular, packaging accompanies food goods throughout every phase of the supply chain, ensuring that products are delivered to customers in their intended condition until they are consumed, leading to inevitable tensions and conflicts (Pålsson and Sandberg 2022). For example, regulatory pressures trigger strategic tensions because adopting alternative and sustainable packaging may increase business expenses (Farrukh and Sajjad 2024a). Using eco-friendly materials also comes with higher costs since these alternatives are still in early stages of development and have restricted availability (Farrukh et al. 2022; Wiewiora 2023). Similarly, Chen and Eweje (2025) argued that the New Zealand food manufacturing industry is faced with tensions in addressing demands of consumers wanting sustainable products and packaging while needing to keep business costs down.

Packaging materials such as plastic, paper and cardboard and glass are potent examples of tensions among the economic, social and environmental objectives (Wikström et al. 2019). Plastics are cheap to make; they are now an essential element in food production but also damage the environment. Paper and cardboard are made from wood, plants, recycled paper and cardboard waste (Muthu 2016). Paper packaging derives from natural sources and has become an excellent way to promote responsible stewardship, which can position company brands as environmentally friendly and boost sales. However, paper and cardboard packaging can cost more than plastic, presenting an opportunity for designers to create packing techniques and space-saving products (Otto et al. 2021).

Glass containers are produced using a combination of sand, soda, ash and limestone. Glass possesses several environmental advantages compared to plastic. It is recyclable, meaning it can be processed and transformed into new products, reducing the need for raw materials and minimizing waste accumulation. Glass does not leach pollutants, making it a more health-conscious

alternative, and it can preserve the desired shape of the packaged product for extended durations, thereby safeguarding both the enclosed item and the consumer (Glassnow 2020).

2.2 | An Affirmative Approach of Immanent Ethics in Managing Sustainability Tensions

Immanent ethics begins when a situation feels ethically ambiguous, and it looks at what is happening to identify the forces or perspectives being suppressed, engaging directly with the situation (Curtis 2024). It remains open to change, constantly adapting to whatever fosters the richest connections between ideas, thoughts and feelings (Janning 2015).

Based on these philosophical grounds, this study adopts Johnsen's (2021) conceptualizations, which define immanent ethics as 'creating new connections, linking sustainability to new ways of thinking, speaking and acting' (p. 11). Echoing this view, Islam and Greenwood (2021) argued that 'ethics should be deeply concerned with history, and with the future. We could say that ethics has a fundamentally 'imaginative' character, because it is not only about understanding how the world is now, but about how it might become' (p. 3).

When immanent constructs are applied, they aid managers in making decisions based on sustainability values. For example, Johnsen's (2021) viewpoint is intrinsically linked to packaging by emphasizing plastic pollution as a current environmental concern. To address this matter, it is imperative not only to devise recycling methods that enable the confinement of plastic within a closed circular system but also to reassess the present incorporation of plastic within the interrelated network of connections in which we actively engage, such as grocery shopping. The goal of immanent ethics is thus to explore what is still hidden and not fully realized in our current ways of speaking, thinking and behaving, to provide space for new insights. This releases the potential for alternatives that are latent in the concept of sustainability.

Janning (2015), working with constructs explored by Deleuze (1983), proposed an affirmative approach to better achieve immanent organizational ethics, consisting of three phrases. The first is to 'problematize', that is, to bring decisions out in the open where no solution exists. From this perspective, problematizing is not simply identifying a problem to be solved (which assumes a pre-existing solution). Instead, it is the act of bringing a situation into question to reveal its inherent tensions, assumptions and the absence of a predetermined strategy. Problematizing serves its immanent ethics origin, that is, to break away from habitual thought by suspending judgement and norms, creating space for new possibilities through a radical, ground-level engagement with the world. It represents the act of recognizing the inherent ethical demand made by the simple existence of the people or things in our care. Therefore, affirmative problematizing opens a space for creation.

The second phrase is a 'hyper-attentiveness', where one becomes immersed in what happens. 'This is the secret of knowledge: it functions like the world', writes Serres (1997, 71), enhancing one's power to be affected. This stage fosters a form of openness

that is sensory and pre-reflective; it is an ethics grounded in attention and care, arising before any rational analysis. By remaining 'neither positioned nor opposed, [but] unceasingly exposed', the ethical actor becomes a receptive space through which the world can make itself felt. This resonates with posthuman and political care ethics, which highlight response-ability: the ability to respond to others that emerges from heightened awareness (Janning 2015).

The third phase, 'transformation', emerges from sustained problematizing and vulnerable exposure, not as change imposed from outside but as a becoming arising from within the immanent field of relations (Janning 2015). By drawing on Deleuze and Guattari (1994), Janning (2015) proposed that transformation is not judged against external ideals like 'good', 'just' or 'unjust' but assessed through its consistency with the immanent relationships from which it emerges. It reflects the world's generative capacity for new ways of living and thinking, an affirmation that both self and world are ongoing processes of becoming (Johnsen 2021). In short, transformation is the practical manifestation of the new pathway created in the space opened by problematizing and navigated through hyper-attentiveness.

Although recent scholarship connects business ethics and paradox theory to explore and manage tensions, it lacks both theoretical and empirical work to achieve this (Carmine and De Marchi 2023; Johnsen 2021). How paradox theory can contribute to an affirmative approach of immanent organizational ethics is not yet well understood.

2.3 | Paradoxical Approaches in Managing Sustainability Tensions

To better manage sustainability tensions in achieving immanent ethics, paradox theory allows for 'an immanent evaluation of the value of sustainability [conflicts]' (Johnsen 2021, 2) because no one knows ahead of time what kinds of sustainability actions are possible (Lukasiewicz 2017). This makes room for unique solutions that question and go beyond the rules of an instrumental approach.

From this theoretical perspective, tensions refer to issues that are contradictory yet connected, which endure over time and necessitate acceptance as well as ongoing management efforts

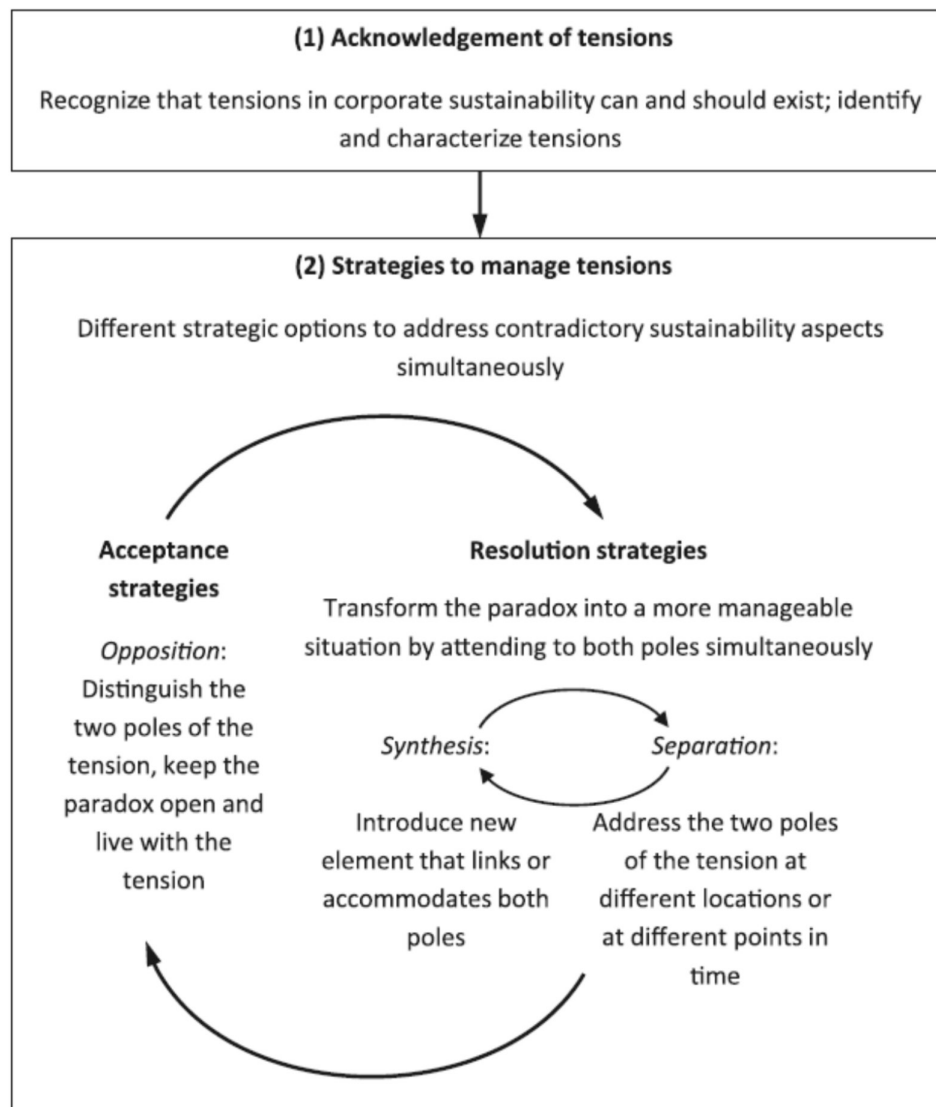


FIGURE 1 | Acknowledging and managing tensions at the strategic apex.

(Schad et al. 2016; Smith and Lewis 2011). Built on this lens, a paradoxical approach demonstrates the ability of firms to manage and balance the contradictory yet interrelated sustainability dimensions simultaneously (Chen et al. 2021), which over time will promote a virtuous cycle of sustainability management (Dagilienė and Varaniūtė 2023). In particular, Hahn et al. (2015) established an integrative conceptual framework to better manage tensions in sustainability: See Figure 1.

The framework first recognizes that businesses must see tensions—spanning social, environmental and economic concerns—as paradoxical. Acceptance tactics involve identifying tensions and embracing the need to combine seemingly contradictory sustainability components without prioritizing any single element, thereby fostering creativity and invention.

The model then addresses resolution techniques by using a separation strategy to handle opposing poles across different times or places and a synthesis approach to find convergence points that bridge both poles. This enables firms to tolerate tensions within a managerial setting without necessarily resolving them, allowing social justice, economic growth and environmental integrity to be met in dynamic equilibrium (Farrukh and Sajjad 2024b).

For example, Pålsson and Sandberg (2022) found that technologies exist to reduce packaging—such as a machine using heat seals instead of lids—offering reduced packaging and better pallet space utilization. However, adoption is hindered by high costs and long return on investment, in a context of annual supplier contracts. The strategic tension is that economic imperatives and technological solutions remain coherent yet unable to converge (Waites et al. 2024).

3 | Method

Food packaging tensions in New Zealand's primary food sector are complex, so we adopted an exploratory qualitative multicase design (Eisenhardt 1989). Drawing on six large New Zealand food producers, we examined the prevalence of various packaging materials—plastic, paper, cardboard and glass—and how companies navigate the tensions among them.

3.1 | Research Method and Design

Our study adopted a qualitative approach, because it helped us to know what people think in detail to better address our research objectives (Babbie 2007). From this perspective, we discovered from managers their exploratory interpretations and descriptions through their narratives (Saunders et al. 2016). Our study utilized a multiple case study design, comparing empirical findings to pre-existing theories (Eisenhardt 1989), because the multiple case study approach offers benefits including theoretical replication and robustness (Amaeshi et al. 2016).

3.2 | Research Context

The research context is the agriculture, horticulture and aquaculture sectors of New Zealand's primary food industry.

Packaging is a pervasive feature of purchasing and consuming food, ensuring quality during storage and transport and reducing food waste. It is designed to minimize bacterial growth and to keep food fresh and safe (Samper et al. 2018). However, food packaging itself leads to large amounts of waste. According to the New Zealand Packaging Council, the country consumes 735,000 t of packaging and sends 352,000 t of waste to landfills each year (Newsroom 2021).

Further, poor waste management in New Zealand generates adverse effects impacting the environment and wildlife and human health. For example, dairy, meat and agricultural exporters are reliant on plastics to keep their products fresh, as transport time to global markets is longer for New Zealand producers than for most other countries (Plastics New Zealand 2023). Moreover, plastic is used widely in aquaculture and in a diverse number of applications including in filament form (in ropes and nets), floatation for sea pens, structural or containment components (in sea pen collars, buoys, baskets, tanks, pipework, mooring systems, pond liners, barrier membranes and packaging). However, when combined with improper waste management, this same durability can lead to long-term environmental contamination (Sustainable Business Network 2020).

3.3 | Case and Participant Selection

In order to address the research questions, a purposeful sampling technique was adopted for identifying related case firms and potential participants (Mason 2002; Miles and Huberman 1994). As Eisenhardt (1989) stated, 'random sampling is neither necessary, nor preferable' in case study research. Similarly, according to Patton (1990), picking information-rich cases—those from which one can learn a great deal about topics of central relevance to the objective of the inquiry—gives researchers a greater grasp of the phenomena.

For our study, we adopted the case selection criteria and procedure suggested by Miles and Huberman (1994, 30): 'the settings (where the research will take place), the actors (who will be observed or interviewed), the events (what the actors will be observed or interviewed doing), and the process (the evolving nature of events undertaken by the actors within the setting)'. These criteria were applied in the selection of cases in the present study. Accordingly, we have applied these criteria to our study as below:

1. Case firms selection criteria 1: We focused on large New Zealand firms which must be in one of the primary food sectors such as aquaculture, horticulture and agriculture.
2. Case firm selection criteria 2: Selected companies must have relatively developed sustainability and packaging strategies and implementations. Company scale: We focused on large-scale companies as they tend to have richer sustainability and packaging activities than smaller companies.

According to these criteria, we explored the web sources; using this method, we read relevant documents and historical data to determine whether or not the chosen companies published yearly sustainability and packaging reports and whether or not

they provided information about their packaging activities via their websites and social media channels. Initially, we screened eight case firms for investigation; however, we deleted two as they encountered difficulties getting approval. Hence, six significant New Zealand companies were chosen from the main food industry (agriculture, horticulture and aquaculture) because they met the criteria for the research.

In relation to the selection of participants, it was necessary to fulfil two primary criteria for this study:

1. Participants selection criterion 1: Participants' roles needed to lie in strategic roles such as managers, senior managers and CEOs.
2. Participants selection criterion 2: Participants were well-versed in sustainability practice and their packaging performance and could thus offer a fine-grained understanding of strategic tensions in packaging.

To achieve a comprehensive and nuanced comprehension of strategic tensions, a limited sample size was employed, aligning with the study's purpose. The concept of sample size in qualitative research encompasses not only the number of individuals involved but also the number of interviews and observations undertaken, as well as the number of events that have been sampled (Sandelowski 1995). As Mintzberg (1979) noted: 'No matter how small our sample or what our interest, we have always tried to go into organizations with a well-defined focus—to collect specific kinds of data systematically' (p. 585).

Furthermore, the interviews were only done with individuals at the firm's strategic apex, occupying managerial, senior managerial and executive roles, who had extensive information regarding their organization's sustainability and packaging policies and initiatives (Farrukh and Sajjad 2024b). In sum, a collective of nine individuals served as informants, representing six prominent case firms within New Zealand's core food industry, as shown in Table 1.

Overall, a detailed case selection and how each case/participant met the above criteria is shown in Table 2.

3.4 | Data Collection

The main sources of data were interviews, documents and archival materials, because triangulation of evidence strengthens theory building and development (Eisenhardt 1989). Data collection was composed of two stages: semistructured in-depth individual interviews and secondary data including case firms' annual sustainability reports from 2020 to 2022, any packaging information in news reports, social media channels and websites.

Semistructured in-depth interviews were carried out because they offered freedom and flexibility to examine exploratory elements about strategic tensions (Yin 2018). Interview questions consisted of open and closed questions, enabling specific topics to be covered. Interviews began with general topics such as the participants' work experience and organizational sustainability

TABLE 1 | Case companies, sources and informants.

No. of case firms	Type of primary food sector	Firm sizes	Types of key packaging materials	No. of interviewed participants	Type of interviewing	Labelled interviewed participants	Length of interviews	Titles of interviewed participants	Years of work experience	Secondary data sources
Case Firm 1	Aquaculture	Large firm with over 400 employees	Vacuum-sealed plastic bags, paper and cardboard boxes	2	Online Zoom	1a	About 1 h	Sustainability manager	2.5 years	Sustainability Annual Report 2020 Sustainability Annual Report 2021 Sustainability Annual Report 2022
						1b	55 min	Packaging Manager	15 years	Case Firm 1 company website Case Firm 1 news and social media information.

(Continues)

TABLE 1 | (Continued)

No. of case firms	Type of primary food sector	Firm sizes	Types of key packaging materials	No. of interviewed participants	Type of interviewing	Labelled interviewed participants	Length of interviews	Titles of interviewed participants	Years of work experience	Secondary data sources
Case Firm 2	Horticulture	Large firm with over 1205 employees	Plastic containers, paper and cardboard boxes	2	Online Zoom	2a	45 min	Sustainability and public affairs manager	1.5 years	Sustainability Annual Report 2020 Sustainability Annual Report 2021 Sustainability Annual Report 2022 Case Firm 2 company website Case Firm 2 news and social media information.
Case Firm 3	Aquaculture	Large firm with over 1230 employees	Vacuum-sealed plastic bags, paper and cardboard boxes	2	Online Zoom	3a	1 h 20 min	CEO	13 years	Sustainability Annual Report 2020 Sustainability Annual Report 2021 Sustainability Annual Report 2022 Case Firm 3 company website Case Firm 3 news and social media information
Case Firm 4	Agriculture	Large firm with over 6000 employees	Vacuum-sealed plastic bags, paper and cardboard boxes	1	Online Zoom	4a	1 h	Board of directors	6 years	Sustainability Annual Report 2020 Sustainability Annual Report 2021 Sustainability Annual Report 2022 Case Firm 4 company website Case Firm 4 news and social media information

(Continues)

TABLE 1 | (Continued)

No. of case firms	Type of primary food sector	Firm sizes	Types of key packaging materials	No. of interviewed participants	Type of interviewing	Labelled interviewed participants	Length of interviews	Titles of interviewed participants	Years of work experience	Secondary data sources
Case Firm 5	Agriculture	Large firm with over 1800 employees	Glass Bottles, paper and cardboard boxes	1	Online Zoom	5a	1 h	General manager sustainability	17 years	Case Firm 5 company website Case Firm 5 news and social media information
Case Firm 6	Agriculture	Large firm with over 1000 employees	Plastic for packaging, including PET (polyethene terephthalate) and HDPE (high-density polyethene), paper and cardboard boxes and glass bottles	1	Online Zoom	6a	55 min	Corporate affairs & sustainability director	11 years	Sustainability Annual Report 2020 Sustainability Annual Report 2021 Sustainability Annual Report 2022 Case Firm 5 company website Case Firm 6 news and social media information

policy and packaging strategy. Then, questions covered a range of issues concerning strategic tensions in packaging and the key strategies in managing them. For example, to better investigate Research Question 1, participants were asked about interview questions such as ‘What kind of packaging material does your company use to protect products? Is the packaging sustainable? What are the benefits and drawbacks of using these materials such as glass, metal, plastic, and cardboard from economic, social and environmental perspectives?’ Similarly, to investigate Research Question 2, participants were asked, ‘What are the key challenges of using the packaging material that you mentioned from a sustainability perspective?’ To gain access to the targeted firms, the relevant managers of the selected companies were initially contacted through social media platforms such as emails and LinkedIn (Patton 1990).

In terms of Stage 2 secondary data collection, documentation such as the annual sustainability reports from 2020 to 2022 and packaging policy documents were accessed either from the companies or through their websites and social media. This information served as a foundation for conducting in-depth interviews with key informants, some of whom were (co)founders of their respective organizations.

3.5 | Data Analysis and Research Quality

Thematic analysis was adopted because of its characteristic data comparison, which can deepen understanding and explanation of a phenomenon (Miles and Huberman 1994). We applied single and cross-case analysis, developing the underlying theoretical arguments—that is, ‘why’ explanations of patterns in strategic tensions in packaging and their key strategies in managing them.

Yin (1984) argued that replication logic is essential to multiple case analysis, where cases serve as replications, contrasts and extensions to emerging theory (Yin 1994). Although replication suits theory testing research, theory building research like our study aims to extend or generate new theory through frame-breaking insights (Eisenhardt 1989). Accordingly, this study adopted a multiple case design in which replication logic supported theory development by identifying similar findings across cases.

We adhered to the four steps recommended by Miles and Huberman (1994) and Braun and Clarke (2006) for thematic analysis, basing it on the three key constructs of case study analysis as discussed above. Initially, we performed data familiarization, which involved word-for-word transcription of every interview. As a result, although many codes were created using empirical and secondary data, some first codes were created using the body of existing research.

We used the open, axial and selective coding phases that Corbin and Strauss (1998) recommended. We went through the data in the open coding, looked it over, compared one section to another and started to categorize it as opposed to line-by-line analysis, promoting an emphasis on patterns that resulted in codes. We drew strategic tensions from a paradoxical perspective; then, we found that all six case firms are confronted with multiple strategic tensions in packaging across three major materials: plastics,

TABLE 2 | Detailed case and participants selection criteria.

Case firms	Case firm selection criteria 1 and how each case meets this	Case firm selection criteria 2 and how each case meets this	Participants	Participants selection criteria 1 and how each case meets this	Participants selection criteria 2 and how each case meets this
6	All case firms need to be in one of the primary food sectors in New Zealand.	Selected companies must have relatively developed sustainability and packaging strategies and implementations.	9	Participants' roles need to lie in managerial roles such as managers, senior managers and CEOs	Participants are well-versed in sustainability practise and their packaging performance and can thus gain a more nuanced understanding of strategic tensions in packaging.
Case Firm 1	Aquaculture	Case firm 1 has established itself as a leader in sustainable aquaculture practices with comprehensive strategies addressing both environmental impact and packaging innovations. The company has made significant commitments to sustainable packaging practices. They support a common vision with the UN Environment Programme and 500 organizations for 100% recyclable, reusable, or compostable packaging by 2030. More ambitiously, as a partner in the New Zealand Plastics Packaging Declaration, they are committed to using 100% reusable, recyclable or compostable packaging across their business by 2025.	Participant 1a Participant 1b	Sustainability manager Packaging manager	Sustainability manager with 2.5 years of working experience in sustainability and packaging Packaging manager with 15 years of working experience in sustainability and packaging
Case Firm 2	Horticulture	Case Firm 2 has established comprehensive sustainability and packaging strategies, positioning itself as a global leader in responsible fruit production and distribution. The company has integrated sustainability into its core business purpose and set ambitious environmental targets. Case Firm 2 has made significant advances in sustainable packaging across multiple markets. Their new 1-lb packs reduced the use of plastic by 8%, with all consumer packs made from 100% recycled materials and being 100% recyclable. The company has developed innovative solutions including mono-material cardboard packaging that is 100% biodegradable, adding to the green credentials of the fruit.	Participant 2a Participant 2b	Sustainability and public affairs manager Sustainable packaging innovation manager	Sustainability and public affairs manager with 1.5 years of working experience in sustainability and packaging Sustainable packaging innovation manager with 1 year of working experience in sustainability and packaging

(Continues)

TABLE 2 | (Continued)

Case firms	Case firm selection criteria 1 and how each case meets this	Case firm selection criteria 2 and how each case meets this	Participants	Participants selection criteria 1 and how each case meets this	Participants selection criteria 2 and how each case meets this
Case Firm 3	Aquaculture	Case Firm 3 has developed comprehensive sustainability and packaging strategies that demonstrate their commitment to environmental stewardship across their seafood operations. As one of New Zealand's leading seafood companies, they have implemented systematic approaches to reduce environmental impact while maintaining sustainable fishing practices. Case Firm 3 has removed 20,000 kg of plastic packaging from New Zealand waste streams, and we plan to reduce plastic wrap use in other parts of our business. They have replaced polystyrene cups with compostable cups and intend to remove 1 million plastic spoons from our tuna snack product range. The company continues to reduce plastic thickness, recycle soft plastics onsite in both New Zealand and Australia and remains on track with their overall plastic reduction targets.	Participant 3a Participant 3b	CEO General manager marketing and sustainability	CEO with 13 years of working experience in sustainability and packaging General manager marketing and sustainability with 14 years of working experience in sustainability and packaging
Case Firm 4	Agriculture	Case Firm 4 has developed pioneering sustainability and packaging strategies that position them as a world leader in sustainable meat production. The company has implemented comprehensive environmental initiatives centred around their groundbreaking Net Carbon Zero programme and innovative packaging solutions.	Participant 4a	Board of directors	Board of directors with 6 years of working experience in sustainability and packaging

(Continues)

TABLE 2 | (Continued)

Case firms	Case firm selection criteria 1 and how each case meets this	Case firm selection criteria 2 and how each case meets this	Participants	Participants selection criteria 1 and how each case meets this	Participants selection criteria 2 and how each case meets this
Case Firm 5	Agriculture	Case Firm 5 has developed comprehensive sustainability and packaging strategies through their 'Good Times from a Good Place' roadmap, positioning them as a leader in sustainable beverage production with ambitious environmental targets and innovative circular economy initiatives. The firm has established industry-leading packaging commitments with specific timelines. By 2025, the company plans to ban all promotional items made from single-use plastic and ensure that 100% of its packaging will be recyclable, compostable, reusable or bio-based. Additionally, by 2030, the Group will pilot five new circular ways of distributing wine and spirits.	Participant 5a	General manager sustainability	General manager in sustainability over 17 years working experience
Case Firm 6	Agriculture	Case Firm 6 has developed comprehensive sustainability and packaging strategies as part of the global commitment to environmental stewardship, with ambitious targets for waste reduction, packaging innovation and climate action. Case Firm 6 is that none of their packaging ends up in landfill or as litter. They are helping create a future where cleverly designed packaging, innovative new materials, better recycling infrastructure and reusable or refillable packaging can prevent waste on land and in oceans. Their goal is to create a future where cleverly designed, new materials and reusable packaging can prevent waste from contaminating the land and oceans.	Participant 6a	Corporate affairs & sustainability	Corporate affairs & sustainability with 11 years of working experience in sustainability and packaging

glass and cardboard. For example, one of the open codes is 'Plastics: worse environmental impact vs. keeping the products fresh during transport'.

Axial coding revealed more theoretically grounded second-order constructs in a detailed examination of the first-order codes (Corbin and Strauss 1990). By this point, the data were expected to 'identify the circumstances that led to the work, the environment in which it was executed, the actions and interactions that led to it, and its outcomes' (Corbin and Strauss 1990, 13). As a result, we were able to pinpoint a set of codes that were refined further with each new interview and firm. From this level of coding, we observed that there was a tendency for the tensions that confronted the case firms to become more focused from a paradoxical view of addressing environmental, social and economic perspectives. For example, *environmental* performance versus social performance and *Economic* performance versus social performance.

Selective coding is the last stage and where the major themes are identified. It involves data presentation, during which we elucidated the interconnections and patterns among the ultimate themes and reviewed pertinent quotations and literature to illustrate those themes through the application of an abductive methodology by iteratively navigating between-case and cross-case data and literature. For example, drawing from paradox theory and immanent ethics, we generated subcore categories and the core category that is 'An affirmative approach in achieving immanent organizational ethics through paradoxical lens'. A summary of coding is presented in Appendix A.

Theoretical saturation, rooted in grounded theory (Glaser and Strauss 1967) within the interpretivist paradigm, is the point at which additional data no longer yields new theoretical insights into categories or their relationships (Corbin and Strauss 1990). In this qualitative study—exploring strategic sustainability tensions in New Zealand's primary food firms and how they manage these tensions to achieve organizational ethics—saturation was reached through iterative cycles of interviewing sustainability and packaging managers, analysing narratives and secondary data and refining interview protocols until no substantively new insights emerged (Moore et al. 2026).

4 | Findings

Our following analysis explores the multiple strategic tensions that firms are currently faced with in packaging and how firms can use an affirmative approach in achieving immanent ethics in managing them. Working with the paradoxes inherent in these tensions leads to problematizing, which opens the field of inquiry by recognizing tensions, then to hyper-attentiveness (exposure): the ethics of relation through embracing tensions. Finally, our findings show transformation, noting changes that form new ways of acting.

4.1 | Problematizing: Opening the Field of Inquiry by Recognizing Tensions

Our empirical analysis showed that all six case firms have started to question the sustainable values of the existing

packaging materials across plastics, glass and paper and cardboard by recognizing specific strategic tensions in terms of 'environmental performance vs. social performance' and 'economic performance vs. social performance', setting the foundation for immanent ethics. As Janning (2015) argued, an immanent ethics respects the present values and norms; nevertheless, it tests them, challenges them and tries to improve them. Simply by asking ethical questions, one prepares the ground for value creation.

For plastics, seven informants across six case firms agreed that although plastics are excellent materials that keep products fresh during transportation and are beneficial to consumers socially, they may also have a negative impact on the environment because most of them cannot be broken down after use and end up in landfills. For example, one sustainability and public affairs manager from a horticulture firm reported:

We face difficulties when it comes to using plastic packaging since, although it keeps fruits fresher for longer during transit, most plastic packaging is not easily decomposable and ends up in landfills. I think it is a dilemma, and we still need to have some sort of plastic to make sure that we preserve the quality of the fruit (Participant 2a).

Similarly, the CEO from an aquaculture firm echoed:

We are aware that plastic may impact badly on the earth, but we still need to use it. Well, plastics help to protect our frozen fish for better quality and stability for buyers. Hence, we should also think about how far our goods travel when they are shipped. As nations think about where their goods come from, New Zealand stands out as being very far away from the rest of the world (Participant 3a).

This finding reflects the tensions that Wikström et al. (2019) argued that the processes of producing and consuming food, along with related packaging, contribute to harmful consequences like increased waste, excessive freshwater consumption and biodiversity decline.

What is more, this finding also reflected the foundation of an affirmative approach to immanent organizational ethics, that is, decision makers within these firms tried to break from routine thinking—suspending judgement and norms to engage radically with the world and uncover new possibilities. This process recognizes that tensions in packaging make an inherent ethical demand. Thus, by affirming this problem, space is opened for creation (Johnsen 2021).

For paper and cardboard, some participants reported that the production requires a lot of energy, which increases carbon emissions. It can, however, protect fruits to keep them safe during transportation and be recycled later after use. For glass bottles, one sustainability manager in an agriculture firm mentioned:

Glass bottles are mostly what we use for packing. Well, you know that when glass is made, carbon is involved, but you think about how that might affect the world, even though they can be recycled. It might take a lot of carbon to make one product, or the materials used to make it might come from a place with a high environmental effect. It's important not to just look at one environmental aspect (Participant 5a).

This finding shows that managers recognize packaging tensions, consistent with Nyabola's (2022, 34) view that plastic is among the most transformative yet environmentally threatening innovations of the past century. From an immanent ethical perspective, this raises a critical question: how does existing packaging material provide ethical value to sustainability? This is where immanent ethics departs from instrumental, business case thinking that prioritizes economic prosperity over environmental and social sustainability.

With evidence from four case firms and secondary data, the findings showed that these firms are confronted with strategic tensions in different packaging materials and that these materials may have conflicting yet complementary economic and social performance. This perspective reflected the problematizing of the inquiry into the existing value of packaging materials, which sets the foundation for immanent ethics (Braidotti 2019).

Recognizing such tensions is the first step of an affirmative approach in immanent ethics, that is, the act of bringing a situation into question to reveal its inherent tensions and assumptions. This step fulfils the origins of immanent ethics: to disrupt habitual thought by suspending judgement, fostering new possibilities through a deep, ground-level interaction with reality (Johnsen 2021). Consequently, affirmative problematizing creates the necessary space for innovation (Curtis 2024).

4.2 | Hyper-Attentiveness (Exposure): The Ethics of Relation Through Embracing Tensions

Our analysis showed that researched New Zealand's primary food firms tended to embrace strategic tensions by targeting appropriate packaging materials while seeking to benefit the environment, thus achieving social, economic and environmental goals simultaneously. Holding these disparate elements can open space for them to achieve immanent ethics. This helps firms to reach the hyper-attentiveness of immanent ethics in an affirmative approach.

Evidence from four case firms indicates that it is impossible to get rid of existing packaging materials despite the inherent strategic tensions in addressing different environmental, social and economic goals. They reported that it is important to use them all for different purposes because they serve different needs and wants from consumers. According to one Director from Case Firm 4:

We need to use plastics and cardboard at the same time. Plastics are often used to package individual cuts of meat to maintain freshness and prevent

freezer burn. Cardboard boxes are often used for bulk or larger orders of meat products. They may include a combination of vacuum-sealed pouches or trays within the box (Participant 4a).

One horticulture firm also tries to embrace both plastics, paper and cardboard at the same time. As their report stated:

We use a variety of packaging materials for fresh fruits, including cardboard boxes for protection during shipping and plastic packaging like clamshells or trays for smaller quantities sold in supermarkets (Case Firm 2 Sustainability Annual Report 2020/2021).

Accepting sustainability tensions from a paradoxical perspective creates 'a source of new ideas and innovation, rather than seeing them as impediments to effective decision-making' (Epstein and Buhovac 2014, 42). This perspective also formulates hyper-attentiveness where actors intermingle with what happens by neither positioning nor denying tensions. Instead, actors are fully aware of all aspects of such multiple tensions, thus fostering openness.

Similarly, the packaging manager from Case Firm 1 said that, to preserve shelf life, plastic is essential. In addition, they employ both cardboard and paper for packing and branding. As a result, using various packaging materials, such as plant-based plastics and cardboard, will ultimately benefit several stakeholder groups, including customers and the business itself. From an immanent ethical perspective, to take a decision is not to choose between A or B or to 'fit in' but 'freeing life wherever it is imprisoned' (Deleuze and Guattari 1994, 48). In this way, it captures the hyper-attentiveness of immanent ethics. That is to enter into an ethical mode of thinking, which then can evaluate the value of the sustainability that grounds judgement (Johnsen 2021).

The above finding thus demonstrates a paradoxical mindset for firms to embrace and pursue conflicting sustainability aspects simultaneously (Hahn et al. 2015, 2016). Through this lens, firms tend to embrace and live with them (Mesherry and Chen 2024) by shifting 'their expectations for rationality and linearity to accept paradoxes as persistent and unsolvable puzzles' (Smith and Lewis 2011, 385). This paradoxical mindset thus expresses openness to and acceptance of tensions considering both/and options (Csibi 2026). Hyper-attentiveness creates room to assess the impacts of prevailing values and to understand the mode of existence they generate, noting ways of thinking, speaking and acting that take shape around. Paradoxes are exposed providing a means to say, be open and to interact towards immanent ethics (Weiskopf 2014).

4.3 | Transformation: Changes to Form New Ways of Acting

Based on our analysis, this section shows how firms tried to make changes to form new ways of acting towards transformation in managing tensions. This can be illustrated from two

perspectives: a paradoxical approach of separation and synthesis strategy and collaboration to promote innovation.

4.3.1 | Paradoxical Approach of Separation and Synthesis Strategy

Our empirical analysis showed that firms tried to manage strategic tensions to achieve transformation by applying the paradoxical approach of separation and synthesis strategy of removing and reducing unnecessary packaging and exploring new or alternative ways of packaging materials.

Overall, five case firms indicated the need to rethink how they handle the strategic tensions in packaging by removing and reducing materials. The packaging manager from Case Firm 1 said:

Plastic materials, especially single-use ones, have a significant negative influence on the environment. We are grateful that they haven't placed anything, like a polygon, on us. We attempt to manage by removing sections that are superfluous and using less soft plastic. We want to reduce packaging material as they are very costly for us from a realistic perspective (Participant 1b).

Similarly, the sustainability manager from Case Firm 3 talked about how the amount of plastic they use is reducing. They have gotten rid of all the extra plastic that used to wrap around boxes of fish. This is also supported by their sustainability annual report from 2020 to 2022. For example,

In 2021, we removed all plastic wrapping from our canned tuna ranges. This removed a total of 20,000 kilograms of plastic packaging from NZ waste streams. We also removed all use of polystyrene boxes from our supply chain (Case Firm 3 Sustainability Annual Report 2021).

Based on this analysis, to manage environmental vs. social performance strategic tensions, firms strive to address the environmental impacts by reducing plastics. In this way, they still can keep plastics in use and work towards their social goal of keeping food and products in fresh condition. This finding applied the separation strategy in paradoxical approaches that firms must handle the two poles of the tensions at different times or places and look for valued contrasts between opposing forces (Chen and Eweje 2022).

Evidence from all case firms showed that they tended to explore new or alternative packaging materials. This finding is also paving the way to transform to immanent ethics of creating new connections, linking sustainability to new ways of thinking, speaking and acting. As Johnsen (2021) mentioned, taking plastic as an example in relation to immanent ethics, the key is not about eliminating plastics; it is to make changes to make the present plastic material perform better from a sustainability perspective by looking into new ways of thinking and acting. The corporate sustainability director of Case

Firm 6 said that they worked on recyclable plastics instead of single-use plastics to manage strategic tensions in plastics better:

We're willing to invest the additional cost. Through our work on soft plastics in Australia, we became the first in New Zealand to use recycled materials—launching the world's first product with 30% recycled content, made in Australia. One of our snack food products is also made from 90% recyclable plastic, launched in New Zealand in 2024 (Participant 6a).

In a similar vein, Case Firm 1 also tried to look for new packaging materials that can replace plastics, as their packaging sustainability team is working to reduce plastic packaging by replacing it with recyclable, transparent alternatives with a lower micron count, resulting in cost and freight savings and environmental benefits.

From a paradoxical approach, firms sought to employ a synthesis approach that helped them move into transformation, as immanent ethics does not conserve old values nor protect certain universal values (Johnsen 2021). Instead, it is a practice that focuses on the values that are to come. From this perspective, it is not a reaction, but a positive action.

Interestingly, our data also showed that to develop new and alternative packaging materials, it is difficult for firms to act alone to achieve transformation. It requires collaboration with various stakeholders and investment in innovation and research and development, as illustrated below.

4.3.2 | Collaboration Promotes Innovation for Transformation

Based on participants' comments and secondary data from six case firms, collaborating with various stakeholders and forming partnerships with key customers, government agencies, academia, researchers and other firms, new ways of thinking and acting with packaging materials can address economic, environmental and social performance together.

As evidence, the sustainability manager from Case Firm 1 announced:

In order to reconcile the tensions in plastics, it is imperative to collaborate with specialists who possess the expertise to develop an enhanced variant of plastics that exhibit reduced carbon emissions, thereby aligning with environmental sustainability objectives while also serving the financial interests of stakeholders (Participant 1a).

Similarly, the corporate sustainability director from Case Firm 6 also illustrated that they collaborate with nine different companies, the local council and the national government to better address tensions in their plastic packaging. As she announced:

We're exploring alternative plastics, but this can't be achieved by one company alone. We partnered with nine companies across the value chain to develop a soft plastic wrap made from recovered plastic. Collaboration is essential—we also engage local councils and governments to bring different visions into practice' (Participant 6a).

In this way, respondents resist simplifying sustainability to a single indicator, choosing instead to adopt a broader perspective. This reflects transformation towards an immanent ethics, characterized by a willingness to experiment with new understandings of sustainability that go beyond energy efficiency. It also means imagining different ways of organizing that can address environmental and social challenges innovatively and engaging in personal growth (Johnsen 2021).

To achieve such transformation, informants from five case firms agreed that innovation and research and development investment play an important role. An example was extracted from Case Firm 5's website:

For example, the Eco-box—designed in France—combines elegance and sustainability in a lightweight, fully recyclable gift box. Its minimalist design uses a single natural fibre material, limits printed area to just 3% of the surface and uses mineral oil-free ink and glue. At 30% lighter than its predecessor, it reduces environmental impact across the entire supply chain (Case Firm 5 web information).

In addition, Case Firm 6 also reported progress. This included the investment of USD 30 million in the New York-based Closed Loop Leadership Fund to lead the shift from virgin plastics to food-grade recycled plastics. These actions represent a deep affirmation that both the world and the self are not fixed entities but ongoing processes of becoming (Janning 2015).

5 | Discussion

Drawing on primary and secondary data, we developed a theoretical framework describing an affirmative approach to achieving immanent organizational ethics through paradoxical management of strategic tensions. As shown in Figure 2, the framework comprises three stages: Stage 1—Problematizing: recognizing tensions, Stage 2—Hyper-attentiveness: embracing tensions and Stage 3—Transformation: forming new ways of acting.

To explain, we argue that in Stage 1, recognizing tensions constitutes the first step in affirmative immanent organizational ethics—problematizing situations to expose inherent tensions, underlying assumptions and the absence of predetermined solutions. This disrupts habitual thought through suspended judgement, opening new possibilities and generating space for innovation. In Stage 2, actors achieve hyper-attentiveness by engaging fully with unfolding tensions rather than dismissing them. Embracing complexity through a paradoxical mindset, the ethical actor becomes

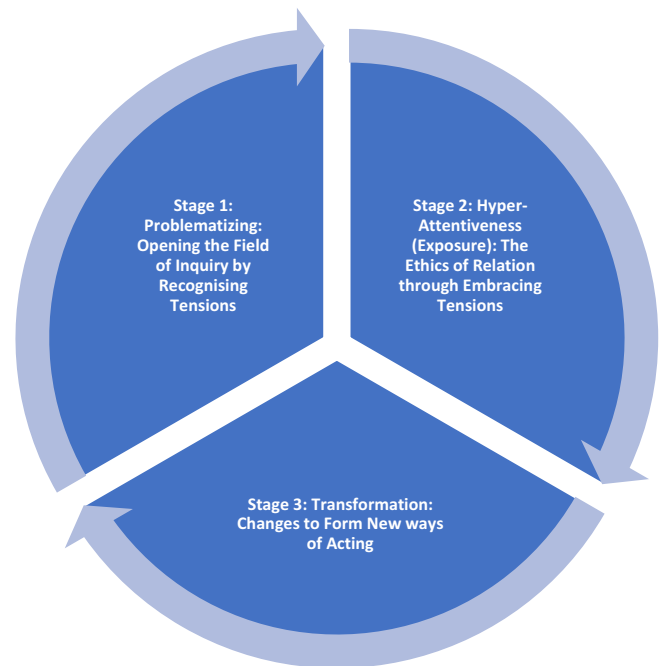


FIGURE 2 | An affirmative approach in achieving immanent organizational ethics through managing strategic tensions paradoxically.

a receptive space emphasizing response-ability. Stage 3 highlights new ways of acting toward transformation, drawing on paradoxical strategies of separation and synthesis, alongside collaboration, to drive innovation.

Together, these findings contribute to studies of strategic tensions, paradox theory and affirmative approaches to immanent ethics, as outlined in the subsections below.

5.1 | Theoretical Contribution

Table 3 illustrates the study findings in contrast with prior literature, which can help in highlighting the study contribution.

Most research has tended to focus on one type of tension such as the intertemporal tensions between short-term business profits and long-term societal goals (Slawinski et al. 2024) and tensions between economic prosperity and social initiatives (Iivonen 2018; Palakshappa et al. 2023; Sharma and Bansal 2017). Nevertheless, this study found multiple strategic tensions in packaging: environmental performance vs. social performance, and economic performance vs. social performance. In addition, our empirical findings are in contrast with some of the existing literature. As previous literature pointed out, strategic tensions in packaging exist between economic performance and environmental performance in plastic (Shittu et al. 2024), glass (Glassnow 2020) and paper and cardboard (Otto et al. 2021). However, this is in contrast with our empirical findings. Explicitly, our findings show strategic tensions lie in two other types, namely, environmental performance vs. social performance, and economic performance vs. social performance.

We also contribute to paradox theory's complexity by further exploring nested and interwoven relationships (Sheep et al. 2017;

TABLE 3 | How our study findings contrast with prior literature for theoretical contribution.

Theoretical contributions	What previous literature argues		How our findings are different
Contribution to tensions in corporate sustainability	Most of the research tended to focus on one type of tension such as the intertemporal tensions between short-term business profits and long-term societal goals (Slawinski et al. 2024) and tensions between economic prosperity and social initiatives (Iivonen 2018; Palakshappa et al. 2023; Sharma and Bansal 2017). Strategic tensions in packaging exist between economic performance and environmental performance in plastic (Shittu et al. 2024), glass (Glassnow 2020) and paper and cardboard (Otto et al. 2021).		Our study found multiple strategic tensions in packaging: environmental performance vs. social performance and economic performance vs. social performance.
Contribution to paradox theory by further exploring nested and interwoven relationships	As Keller et al. (2025) asserted, empirical studies often focus on one core tension at one level of analysis in order to simplify analyses and interpretation.		Our findings only show strategic tensions lie in two other types; they are as follows: environmental performance vs. social performance and economic performance vs. social performance.
Contribution to paradox theory by further exploring their dynamic relationships	Although prior research used paradox theory to depict organizational tensions that can coexist in a dynamic system, most of these studies treat these tensions as static and fixed (Schad et al. 2016) instead of focusing on how multiple tensions become intertwined and nested in one another (Sheep et al. 2017; Waldman et al. 2019).		Our findings showed that New Zealand's primary food firms are faced with multiple tensions in packaging materials across plastics, glass, paper and cardboard in addressing divergent social, economic and environmental performance.
Contribution to connect how managing strategic tensions paradoxically formulates a better affirmative approach of immanent organizational ethics	As Carmine and De Marchi (2023) stated, the current knowledge of paradox thinking can constitute a more immanent way of approaching the complexity of corporate sustainability. As Johnsen (2021) reminds us, we cannot know in advance what forms of sustainability are possible. This uncertainty opens the door to creative solutions that question and move beyond purely instrumental approaches. Yet the current literature offers little insight into how paradox theory, tensions and immanent ethics intersect.		Our findings show that these tensions are tangled in nested and knotted ways, because moving one will impact the whole dynamic equilibrium. For example, some informants showed that they cannot fully get rid of any of these packaging materials as they all have different sustainability performances.
			This study thus connects how actors can better manage strategic tensions and paradoxically formulate a better affirmative approach of immanent organizational ethics through problematizing, hyperattentiveness (exposure) and transformation.

(Continues)

TABLE 3 | (Continued)

Theoretical contributions	What previous literature argues	How our findings are different
Contribution to achieve hyper-attentiveness (exposure): The ethics of relation through embracing tensions	There is no predetermined set of responses or knowledge base on how paradox theory contributes to hyper-attentiveness in immanent ethics of an affirmative approach.	We argue that having a paradoxical mindset by embracing tensions better formulates actors' capacity for hyper-attentiveness. In this sense, the ethical actor becomes a receptive space through which the world can register itself. This aligns with posthuman and political care ethics, which emphasize responsibility: the capacity to respond to others that arises from deep attunement (Janning 2015).
Contribution to achieving transformation stage in immanent ethics by applying separation and synthesis strategies from the paradoxical approach	Previous literature argues that achieving immanent ethics in business is difficult and challenging, and we do not know how paradox theory can help firms to transform to immanent ethics (Johnsen 2021).	However, our study identified a paradoxical approach with separation and synthesis strategies that can help firms to better manage strategic tensions simultaneously by forming a new way of acting and performing. For example, removing and reducing unnecessary packaging, exploring new/ alternative ways of packaging materials and collaboration and partnership spark innovation and creativity.

Waldman et al. 2019). As Keller et al. (2025) asserted, empirical studies often focus on one core tension at one level of analysis in order to simplify analyses and interpretation. Rather, our findings showed that New Zealand's primary food firms are faced with multiple tensions in packaging materials across plastics, glass, paper and cardboard, addressing divergent social, economic and environmental performance. Also, some informants showed that they cannot fully get rid of any of these packaging materials as they all have different sustainability performances.

From an ethical perspective, we also provide a nuanced understanding of how managing strategic tensions paradoxically can better achieve an affirmative approach in immanent ethics. As Carmine and De Marchi (2023) stated, we still do not know how the current knowledge of paradox thinking can constitute a more immanent way of approaching the complexity of corporate sustainability. Johnsen (2021) emphasizes that the current literature offers little insight into how paradox theory, tensions and immanent ethics intersect. By echoing this, our study thus connects how actors can better manage strategic tensions paradoxically to formulate an affirmative approach of immanent ethics through problematizing, hyper-attentiveness (exposure) and transformation. We argue that having a paradoxical mindset by embracing tensions amplifies the capacity for hyper-attentiveness. In this sense, the ethical actor becomes a receptive space to act in the world and vice-versa. For example, it is imperative for firms to embrace strategic tensions by targeting appropriate packaging materials while seeking to benefit the environment, thus achieving social, economic and environmental goals simultaneously. Holding these disparate elements helps achieve immanent ethics.

We then show that transformation occurs by applying the paradoxical approach of a separation and synthesis strategy (Chen and Eweje 2022) by removing and reducing unnecessary packaging and exploring new and alternative ways of packaging materials. Although achieving immanent ethics in business is difficult and challenging, a paradoxical approach with separation and synthesis strategies can help firms to better manage strategic tensions simultaneously by forming a new way of acting and performing towards transformation. For example, plastics are used in the knowledge that they may cause environmental damage by being discarded irresponsibly but also ensure the integrity of the product being wrapped: a separation strategy. Alongside this, although in its infancy, the creation of bioplastics is gathering pace, which calls for companies to invest in collaborative research and development projects: synthesis strategy. No food producer can sit on the sidelines and wait for others to solve the problem of plastic. Each must take a role in developing alternatives. In this way, we contribute to Johnsen's (2021) call for a better way to transform towards an immanent ethics of creating new connections; linking sustainability to new ways of thinking, speaking and acting.

5.2 | Managerial Implications

This paper has also underscored some practical implications for firms which face strategic tensions in packaging in alignment with our framework. This is mainly because the findings of this study are based on the perceptions from participants who are in

management, senior management and executive positions and are directly involved in managing packaging tensions in their firms, ultimately in achieving immanent ethics.

First, it is imperative for firms to recognize multiple strategic tensions that they are faced with in managing packaging issues; this helps to open the field of inquiry. For example, they start to question the existing values of packaging materials of paper, cardboard and glass in serving different economic, social and environmental needs. This step fulfils the origins of immanent ethics: to disrupt habitual thought by suspending judgement, fostering new possibilities through a deep, ground-level interaction with reality; this creates the space necessary for innovation.

Second, firms then need to embrace strategic tensions by targeting appropriate packaging materials while seeking to benefit the environment, thus achieving social, economic and environmental goals simultaneously. Holding these disparate elements can open space for them to achieve immanent ethics. This helps firms to reach the hyper-attentiveness of affirmative immanent ethics. This means that managers at the strategic apex resist asking, ‘Which is the best option?’ and, instead, ask ‘How do these options interact?’ By avoiding premature closure around a decision, they remain open to a range of options and can change course as new information becomes available. Hyper-attentiveness means, therefore, attending to weak signals that may appear on the horizon and exploring their potential to inform the network of nodes across the supply chain. Fostering this openness foregrounds response-ability.

Third, firms need to work to enact changes that establish new ways of operating, toward transformation in how tensions are managed. For example, they can remove and reduce unnecessary packaging, explore alternative packaging materials or collaborate with various stakeholders and form partnerships with key customers, government agencies, academia, researchers and other firms. New ways of thinking and acting with packaging materials can address economic, environmental and social performance together.

6 | Limitations, Future Research and Conclusion

Despite its contributions, this research has limitations. First, generalizability is limited due to data collection being restricted to New Zealand’s large primary food industry (aquaculture, agriculture and horticulture). Second, the unit of analysis focused on a small participant sample. However, following abductive reasoning, this qualitative research prioritizes rich understanding and analytical generalizability over statistical generalizability. We encourage future studies to explore these tensions in other contexts using quantitative methods.

In conclusion, this paper empirically investigated strategic tensions in packaging within New Zealand’s primary food industry. We found that firms face multiple strategic tensions, extending the complexity of paradox theory in relation to immanent ethics. We argue this experience reflects detecting dilemmas and experimenting with paradoxical thinking. We further contribute to business ethics research by showing how paradox theory can formulate an affirmative approach

to immanent organizational ethics through problematizing, hyper-attentiveness and transformation, and we offer a practical framework for practitioners.

We close by paraphrasing Patton (2003) and Smith (2012): Immanent ethics is the effort to experiment with sources of creative transformation residing within the institutions governing a social setting. What must remain normative is the ability to critique and transform existing norms—in other words, to create the new.

Author Contributions

Sitong Michelle Chen: conceptualization, methodology, data curation, formal analysis, investigation, writing – original draft, writing – review and editing, resources, visualization. **Ralph J. Bathurst:** conceptualization, investigation, writing – review and editing, formal analysis.

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Ethics Statement

This research has ethics approval from Massey University. All procedures performed in studies involving human participants were in accordance with the 1964 Helsinki Declaration and its later amendments or comparable ethical standards.

Consent

Informed consent was obtained from all individual participants included in the study.

Conflicts of Interest

The authors declare no conflicts of interest.

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Appendix A: Coding With Primary and Secondary Data

Selective coding		Axial coding	Open coding	Participants quotes	Secondary data from sustainability reports, websites or social media
Core category	Subcore category	Conceptual categories	Conceptual codes		
An affirmative approach in achieving immanent organizational ethics through paradoxical lens	Problematizing: Opening the field of inquiry by recognizing tensions	Environmental performance vs. social performance	Plastics: worse environmental impact vs. keeping the products fresh during transport	Participant 1a Participant 1b Participant 2a Participant 3a Participant 3b Participant 4a Participant 6a	Case Firm 1 website information
			Paper and cardboard: worse environmental impact during production vs. keeping the products safe during transport	Participant 2b Participant 4a	
			Glass bottles: worse environmental impact during production vs. keeping the wine cooler for consumers	Participant 5a	
		Economic performance vs. social performance	Paper and cardboard: financial cost vs. fruit safety and freshness preservation	Participant 2b	
			Plastics: social impact vs. financial profits	Participant 3a Participant 6a	
			Glass bottles: lighter glass bottles for cost savings vs. heavy glass bottles for consumers' needs and wants	Participant 5a	
			Using both plastic and glass	Participant 1b	
		Embracing different packaging materials through paradoxical mindset	Using both plastic and paper and cardboard	Participant 3b Participant 4a Participant 6a	
			Using paper, cardboard and glass		
			Using plastic, paper, cardboard and glass		
	Hyper-attentiveness (exposure): The ethics of relation through embracing tensions				Case Firm 1 2022 Annual Report Case Firm 1 2021 Annual Report Case Firm 2 Sustainability Annual Report 2020/2021.

Selective coding		Axial coding	Open coding	Participants quotes	Secondary data from sustainability reports, websites or social media
Core category	Subcore category	Conceptual categories	Conceptual codes		
	Transformation: Changes to form new ways of acting	Paradoxical approach of separation and synthesis strategy	Removing and reducing unnecessary packaging	Participant 1b Participant 2a Participant 3b Participant 5a	Case 1 Firm Annual Report 2020 Case Firm 3 Report 2021 Case Firm 3 Report 2022 Case Firm 4 Annual Report 2020 Case Firm 5 Report 2021 Case Firm 6 website information Case Firm 6 website information Case Firm 6 Sustainability Annual Report 2021 Case Firm 6 Sustainability Annual Report 2022
			Exploring new/alternative ways of packaging materials	Participant 1a Participant 1b Participant 2a Participant 6a	2022 Case Firm 1 Annual Report 2021 Case Firm 1 Annual Report Case Firm 1 website information Case Firm 2 Sustainability Annual Report 2019/2020 Case Firm 2 Sustainability Annual Report 2021/2022 Case Firm 3 Report 2022 Case Firm 4 Annual Report 2020 Case Firm 5 website information Case Firm 5 Report 2021 Case Firm 5 web information Case Firm 6 website information Case Firm 6 Sustainability Annual Report 2021 Case Firm 6 Sustainability Annual Report 2022

Selective coding		Axial coding	Open coding	Participants quotes	Secondary data from sustainability reports, websites or social media
Core category	Subcore category	Conceptual categories	Conceptual codes		
		Collaboration promotes innovation for transformation in immanent ethics	Collaboration and partnership spark innovation and creativity	Participant 1a Participant 1b Participant 2a Participant 2b Participant 6a	Case Firm 1 public website Case Firm 2 Sustainability Annual Report 2020/2021 Case Firm 2 Sustainability Annual Report 2021/2022 Case Firm 3 website information Case Firm 4 Annual Report 2020 Case Firm 5 website information Case Firm 6 website information Case Firm Sustainability Annual Report 2021 Case Firm 6 Sustainability Annual Report 2022 Case Firm 6 Sustainability Annual Report 2022 Case Firm 5 website information Case Firm 6 website information Case Firm 6 Sustainability Annual Report 2021
			Enhancing innovation and research investment for sustainable packaging design	Participant 2a Participant 2b	Case Firm 2 Sustainability Annual Report 2020/2021 Case Firm 3 website information Case Firm 4 Annual Report 2020 Case Firm 4 Annual Report 2021 Case Firm 5 website information Case Firm 5 website information Case Firm 6 website information Case Firm 6 Sustainability Annual Report 2020 Case Firm 6 Sustainability Annual Report 2021 Case Firm 6 Sustainability Annual Report 2022