
ANALYSIS OF THE FORM OF SUSTAINABLE FASHION AND THE QUALITY OF DISCLOSURE OF ECONOMIC, SOCIAL AND ENVIRONMENTAL ASPECTS ON THE WEBSITE IN 2022: A CASE STUDY OF SUKKHACITTA.COM

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KEYWORDS:Sustainable fashion;
SukkhaCitta**ABSTRACT**

In this era of Globalization, the world's population has increased so human needs and desires must also continue to grow. Choosing needs, cannot be separated from a person's lifestyle, where fashion has become an inseparable part of daily appearance and style. The development of the fashion industry is in line with fashion which is no longer just a necessity but also a lifestyle. This research is the result of practice-based research, where local brand SukkhaCitta strives to design sustainable fashion collections by raising the issue of clothes that can heal the earth. Through this practice, Sukkhacitta retraces the footsteps of their ancestors, where SukkhaCitta makes clothes directly manually in the village without using factories. From the application of traditional agroforestry to spices used as natural pesticides. Intercropping naturally balances the carbon cycle between the soil and the atmosphere. Another attraction that SukkhaCitta tries to highlight is the storytelling behind each product it makes. This story element is what differentiates SukkhaCitta from other fast fashion products that only follow trends.

INTRODUCTION

All of humanity has good reason to be concerned about the future. One of the reasons is that the world is unstable, so humanity is quite worried about the world as a home that is getting less and less healthy. Threats such as malnutrition, the greenhouse effect, terrorism, disease, and many other things that require humans to do things for the common good. In this era of globalization, the world's population has increased so human needs and desires must also continue to grow. Choosing needs, cannot be separated from a person's lifestyle, where fashion has become an inseparable part of daily appearance and style. The development of the textile industry is in line with fashion which is no longer just a necessity but also a lifestyle. Along with its development, a person's fashion is part of the show of identity and personality (Hendariningrum & Susilo, 2014).

The development of globalization brings the world community to a practical and sophisticated lifestyle, so that everything can be done quickly and tends to be instant, which then encourages exploration and innovation in all aspects of life (Inayati, 2019). Extending to the world of fashion, world textile production has continued to increase in recent years (Fletcher, 2013). The basic human need for textiles has led to an increase in demand for textiles due to global population growth and rising living standards, as well as excessive consumption due to the *fast fashion* trend. The high demand for the amount of clothing production indirectly affects the production chain and the lengthy process that must be carried out. The more mass

production of clothing, the more natural resources and labor required (Asmara et al., 2013).

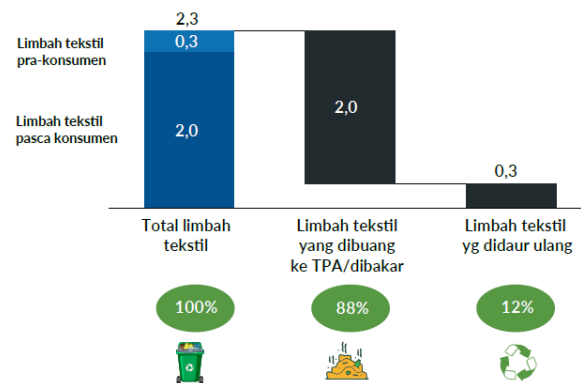


Figure 1
Textile effluent quality in 2019

Source: Ellen MacArthur *Foundation*; Ministry of Environment and Forestry (2019)

The textile sector plays an important role in the Indonesian economy. The sector employs around 4.2 million people. There are 197 garment companies registered with the Ministry of Industry and 78 percent of the workers are women. The value of Indonesia's garment exports in 2017 amounted to USD 12.4 billion. Indonesia is among the top 10 textile-producing countries in the world and is the 12th largest exporter of textiles and apparel. However, the sector is also a major contributor to waste and pollution, mainly due to the increasing global demand for fast fashion goods and the mass production of cheap clothing. Based on analysis, in 2019, Indonesia generated nearly 2.3 million tons of textile waste (figure 1.1) Based on data from the Ministry of Environment and Forestry, 12 percent of household and household-related waste is recycled in Indonesia. Assuming that this figure also applies to textile waste, only 0.3 million tons of textile waste is recycled in Indonesia. Instead, almost two million tons of waste is landfilled or incinerated. Driving the burning of pre-consumer textile waste are contracts developed by garment brands, which treat textile designs as their intellectual property rights and incentivize textile mills to burn unwanted textile products.

Technology that continues to develop from time to time causes various changes that continue to emerge. This is also related to fashion trends or fashion trends that continue to emerge in a relatively short time (Endrayana & Retnasari, 2021). Talking about fashion trends will never end. Fashion trends are something that will continue to develop over time. However, with the development of technology, these fashion trends can develop faster in a relatively short time. Several other aspects influence the development of these fashion trends, including mass media, entertainment, business, and the internet. The term that describes these fashion trends is fast fashion (Leman et al., 2020).

From some of the conveniences and advantages offered by fast fashion, the world of fast fashion has a "dark" side that must be recognized and reconsidered by various parties. The "dark" or negative side of fast fashion is very detrimental to the environment and also to the humans who are the labor force in making fast fashion products. Therefore, the terms sustainable fashion and ethical made have emerged. Both terms refer to fashion that is

environmentally friendly and supports the welfare of the workforce. Thus, sustainable fashion and ethically made will be able to have a better impact than fast fashion.

In recent decades, stakeholders have begun to realize the adverse impact that the production of fast-fashion clothing has on the environment. Parties who began to realize these impacts began to implement the slow fashion movement. According to (Henninger et al., 2015), Slow fashion is often described as the opposite of fast fashion. Slow fashion is based on philosophical ideals centered on the values of sustainability and reducing environmental damage. Sustainable fashion is one part of the slow fashion movement (McNeill & Moore, 2015). Sustainable fashion is a movement that can minimize the impact caused by the fast fashion industry because efforts in sustainable fashion are efforts that have sustainable values.

One of the things that is in the realm of a designer is designing products, designers can not only design a product but can also determine the material, quality, and everything related to the product they make. In this literature, the specific thing discussed is sustainable fashion, namely the quality of fashion products, people's behavior in buying products, and their relationship with the surrounding environment. This has become an international concern because of people's awareness of shopping behavior, which affects environmental and social issues, and can have an impact on the accumulation of fashion waste to increase the greenhouse effect. The sustainable fashion industry is a form of action to ensure that the fashion value chain contributes to the achievement of sustainable development goals and targets on environmental and social issues. Hence the formation of an international organization The UN Alliance for Sustainable Fashion which consists of 10 different UN organizations focused on 2019 in Nairobi.

Research on the appropriate Sustainable Fashion concept in Indonesia can be conducted on local brands that apply the Sustainable Fashion concept. This is to understand the strengths and limitations that the concept still has in Indonesia.

There are several studies on sustainable fashion, and in the end, the author decided to raise this issue as a research reference. The previous research that has relevance to this research to complement the analysis is an article entitled Sustainable and Ethical Fashion: The Environmental and Morality Issues (Kaikobad et al., 2015), which explains that the fashion industry is one of the discussions that is being talked about by many people, especially regarding awareness. This issue has led to the concept of sustainability in the fashion industry, where there is a concern and calculation of the environmental and social impacts in the production stage of clothing and the carbon footprint afterward. However, only a handful of actors in the textile and apparel industry have significantly changed their production processes to become fully eco-friendly.

This transformation in the fashion industry is also driven by people's awareness of sustainability. Next is an article by (Bick et al., 2018) The global environmental injustice of fast fashion explains the negative impact of production activities in the fashion industry. This article explains that globalization creates global economic growth, where the internationalization of supply chains has an adverse impact and influence on welfare in middle to low-income countries. Bick et al reveal that environmental justice is a concept that is often used to explain the placement of hazardous waste sites around residential communities. Sustainable consumption and production is the twelfth point in the Sustainable Development

Goals (SDGs) where the implementation of national and sectoral plans, sustainable business practices, consumer behavior and mitigation, and the elimination of fashion apparel are global goals in support of environmental justice. The highlights lie in elements that harm the environment and workers during the production stage, such as the use of chemical dyes and the use of large portions of water, the low implementation of worker safety, and the disposal of textile waste. For this reason, various innovations are needed from various parties, from companies to the community, to ensure environmental justice.

The objectives and benefits of this research are to reveal the form of sustainable fashion that will be practiced by SukkhaCitta, reveal how SukkhaCitta's products affect economic, social, and environmental aspects, reveal the quality of fashion sustainability disclosures in sustainability texts, reveal existing sustainable fashion trends and their influence on life, and the results of this study are expected to be a consideration or illustration for stakeholders to be wiser in making investment decisions in the future. In the sense that the investment made is not only for its benefit but also contributes to realizing sustainable fashion so that the impact is not only in economic terms but in social and environmental terms.

RESEARCH METHODS

The type of research used is descriptive research with a case study approach. (Sekaran & Bougie, 2016), Descriptive research aims to know, understand, and describe the characteristics of people, events, or situations that are the focus of research. In addition, descriptive research can help to think systematically about aspects in a particular situation, provide ideas for further investigation, and help simplify certain decisions. In this research, there is no hypothesis testing, or explaining the relationship.

Research Variables

The variables in this study are the level of quality and disclosure of sustainable fashion carried out by the SukkhaCitta brand on economic, social, and environmental aspects. This research variable refers to 4 categories of six forms of sustainable fashion which consist of 3-4 sub-categories that have been modified (Raar, 2002) based on the standards published in the Information Sheet.

Data collection is carried out using observation techniques and documentation studies on secondary data obtained from official websites, collecting various information that has been obtained through studies, surveys, or experiments that have been carried out by other individuals or groups related to sustainable fashion globally and sustainable fashion run by SukkhaCitta by retrieving data and information on SukkhaCitta through the website www.sukkhacitta.com and other sources that are relevant to the object of research.

This research took samples from the SukkhaCitta brand, using a purposive sampling method. Purposive sampling is sampling limited to certain individuals or organizations that can provide the information expected by the author because individuals or groups have this information or in accordance with the criteria set by the author. Purposive sampling is often used when researching with very small samples such as in case study research and when wanting to select highly informative cases (Saunders et al., 2009). The criteria used for sampling this study are:

Secondary data obtained from the official website of Sukkhacitta.com

- a) Information taken from various sources of internal company records, books, journal articles, websites, research reports, and other sources.
- b) Standard provisions of six forms of sustainable fashion

Data Analysis Technique

(Wardhani & Muhadjir, 2017) suggests the definition of data analysis as "an effort to systematically search and organize records of observations, interviews, and others to increase the researcher's understanding of the case under study and present it as findings for others.

In terms of analyzing data, this research uses qualitative data, so the author uses data analysis techniques with content analysis. This technique can be used to analyze newspapers, websites, advertisements, interview recordings, and the like. One of the characteristics of the content analysis process is to use specific findings in detail.

Janis (1949), Bereslon (1952), Lindzey, and Aronson (1968) explain that content analysis has at least three requirements, namely: objectivity, systematic approach, and generalization. The analysis must be based on explicitly formulated rules. The data sources that can be used in content analysis also vary. In principle, anything written can be used as data and can be researched in content analysis. The main source of data is mass media, but so can graffiti on walls. Content analysis can also be done by counting frequencies at the word or sentence level. The content analysis method allows the author to analyze (large amounts of) textual information and systematically identify its properties, such as the presence of certain words, concepts, characters, themes, or sentences (Sekaran & Bougie, 2016).

RESULTS AND DISCUSSION

Disclosure Analysis of Changemakers behind SukkhaCitta

Table 1 below is the suitability of disclosing several changemakers who support and cooperate with the sustainable fashion brand SukkhaCitta, where data is taken from the sukkhacitta.com website.

Table 1
Analysis of Disclosure of Changemakers Behind SukkhaCitta

No	Name	Position	What inspired sukkhacitta
1	Tjok Kerthyasa	Practioner of Holistic and Homeopathic Medicine	Tjok Gde is an internationally recognized health scientist who is on a mission to heal his patients through handmade remedies sourced from the land of his ancestral family.
2	Tiza Mafira	Environmental law activist	He challenged a system that makes it easier for Indonesians to reuse single-use plastics instead of relying on single-use plastics at supermarkets, traditional markets, events, and more.
3	Helianti Hilman	Purpose-driven Entrepreneur	Switching from law to business has given Helianti a new passion for cultivating local wisdom to enhance Indonesia's culinary experience. This prompted her to establish Javara Indonesia with the hope of keeping our food biodiversity alive.
3	Andra Alodita	Holistic Practitioner	As a content creator turned holistic

				practitioner, Andra Alodita is making a shift towards a more mindful lifestyle. One of them is listening to yourself and following your heart.
4	Anindita Makes	Impact – driven Entrepreneur		As a mother of two daughters, making decisions is not easy. However, decisions are the gateway to discovering many new opportunities that allow for impact.
5	Fellexandro Ruby	Entrepreneur and content creator		Fellexandro Ruby is part of our #SukkhacittaChangemakers. He is a passionate individual who believes in impacting society by sharing his learnings. He is aligned with Sukkhacitta through the impactful change that ambition and determination can create for society.
6	Driando Ahnan	Tempeh Sciencepreneur		On the occasion of National Tempeh Day, we celebrate by sharing the perspective of food science Dr. Amadeus Driando Ahnan-Winarno in this special edition of our Changemakers series.
7	Feby Dayono	Sustainability Practitioner		A community development and communications expert whose passion and confidence have moved thousands in Southeast Asia, North America, and the Middle East. Now Senior Lead for Sustainability Strategy and Integration at GoTo Group, see what Feby has to say about the ultimate approach to our responsibility.
8	Happy Salma	Artist and Entrepreneur		Happy Salma loves traditional Indonesian crafts and bringing them to life. As co-founder of TULOLA Designs, she employs local artisans and emphasizes Balinese aesthetics. Her love for traditional literature inspired her to found the Titimangsa Foundation, which creates and adapts stage works from novels and historical texts.
9	Farwiza Farhan	Environmental Activist		Farwiza Farhan is a forest conservationist, known for her work in HAKA, Leuser-a 2.6-hectare groundwater resource and natural habitat for endangered species. Beyond policy and advocacy, she believes that women are key to conservation efforts. Wiza was recently featured on TIME 100 Next 2022.
10	Andini Effendi	Senior Journalist		Andini Effendi wants it all and does it all. From reporter to anchor to producer, her journalism advocates for women's issues and other global issues. Andini also runs marathons and is a Nature Ambassador

				for Yayasan Konservasi Alam Nusantara. Andini does it all in style!
11	Nadine Alexandra Dewi	Actress and Activist		The former Puteri Indonesia titleholder has made good use of her platform. Nadine is passionate about the environment; she advocates for reforestation and is a champion for orangutans. She is also a feminist who believes in women's resilience and empowerment.
12	Silvia Halim	Civil Engineer		Since joining PT MRT Jakarta, Silvia Halim has been the only woman on the board of directors. However, breaking the glass ceiling is not her goal. Her top priority is to create impact through her expertise. Silvia is the living embodiment that we are all agents of change.
13	Hannah Al Rashid	Al Actress		Hannah Al Rashid is a bonafide actress and action star who uses her platform as an SDG Champion for Gender Equality. Her signature streetwear style utilizes traditional Indonesian textiles, kebaya, and fabrics - blending tradition and modernity.
14	Sandrayati Fay	Musician		<i>Folk</i> musician Sandrayati Fay is an Indonesian with a third culture. Born to an American father and Filipino mother, Sandra's music reflects her own journey of migration. Her compassion for women and Mother Earth really resonates with our mission.
15	Ayu Kartika Dewi	Peacebuilder		Ayu Kartika Dewi's career revolves around national peacebuilding initiatives through her work with the President, Indika Foundation, and SabangMerauke, among others. She walks the talk, even if it means walking against the grain.
16	Andhyta Firselly Utami	Environmental Economist		Andhyta Firselly Utami is an economist who uses her platform to educate people about climate justice. Her presence on social media is passionate and vulnerable, as she does not shy away from sharing her reflections on her personal life and also advocating for a better earth. Afu is a great example of making a personal change that is actionable and inspiring to others.
17	Marsha Timothy	Actress and Model		Marsha Timothy is an award-winning veteran actress who started her career as a model. She seamlessly moves from genre to genre, style to style. As a patron of the arts, Marsha likens SukkhaCitta's works to paintings; loaded with intangible values and meanings.

18	Carina Hardy	Artist and Entrepreneur	Impact	Carina Hardy is an artist and entrepreneur who is changing the taboos around the female body. She explores artwork and design relating to breasts and female empowerment and is currently working on a wearable art project called Elppin. Carina grew up in Bali, Indonesia, and lives in New York City.
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Source: SukkhaCitta *website*

Disclosure Analysis of workers' and staff's comments about SukkhaCitta

Table 2 below is the suitability of disclosing the comments of workers and staff towards *sustainable fashion* implemented by the SukkhaCitta brand.

Table 2
Disclosure Analysis of SukkhaCitta workers and staff comments

No	Name	position	Comment	Source
1	Ibu Tur	SukkhaCitta Worker	Ms. Tur has just completed her level 3 certification as an artisan at SukkhaCitta House. She earns 2x the regional minimum wage. And her son is currently one of the first children in his village to study at university.	SukkhaCitta Home Instagram
2	Monika	SukkhaCitta Worker	Monika is the eldest of 3 children - which meant she had to step in when her parents lost their jobs when Bali closed. Since then, she has dropped out of school and taken on many jobs to support her family. When she applied to Rumah SukkhaCitta, we immediately recognized the incredible will and grit she had for learning. Today, she has a scholarship that covers her and her family's basic needs. So she can focus on learning and developing skills to build a better life for herself and her siblings.	SukkhaCitta Home Instagram
3	Ibu Mar	SukkhaCitta Worker	Mrs. Mar received a Covid Women's Aid Donation, to repair her flood-damaged house.	Instagram Rumah SukkhaCitta
4	Ibu Moen	SukkhaCitta Worker	Ms. Moen received the grant to pay for Fisky's school fees, books, and uniforms.	Instagram Rumah SukkhaCitta

5	Mama Eta	Sukkhacitta Worker	"I'm very worried. It's time to pay, but we don't know where to get the money. I prayed and prayed. Then my neighbor told me about the Sukkhacitta House program. I'm very happy that Nani can continue her schooling now, but many people in our village are not so lucky."	Sukkhacitta Home Instagram
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Source: Instagram Sukkhacitta House

Analysis of Disclosure of *six-form sustainable fashion* on Sukkhacitta

Table 3 shows the suitability of Sukkhacitta's *six-form sustainable fashion* disclosure based on the four categories to be measured and taken into account.

- Based on the biodegradable category which has 4 sub-categories, namely the sub-category of natural origin, the sub-category of biologically decomposable, the sub-category of environmentally friendly, and the sub-category of reducing the need for new materials.
- Based on the new luxury category which has 4 sub-categories, namely the produced in small scales sub-category, custom made sub-category, durable sub-category, and repairable sub-category.
- Based on the ethically made category which has 3 sub-categories, namely the free from human exploitation sub-category, the protecting human rights sub-category, and the ethically sourced and produced sub-category.
- Based on the officially certified category which has 3 sub-categories, namely the guarantee of production/consumption safety sub-category, the zero hazardous sub-categories, and the approved/pretested quality sub-category.

Table 3

Results of quantitative calculation of *six-form sustainable fashion* on Sukkhacitta

Quantitative calculation table of <i>six-form sustainable fashion</i> at Sukkhacitta				
Category	Sub-category	Score	Average	Suitability Level
Biodegradable	a. of natural origin	5	0.90	High
	b. biologically decomposable	4		
	c. environmental friendly	5		
	d. Reduces the need for new materials use	4		
New Luxury	a. Produced in small scales	4	0.60	Low
	b. Custom made	2		
	c. Durable	4		
	d. Repairable	2		
Ethically made	a. free from human exploitation	5	0.93	High
	b. protecting human rights	4		
	c. Ethically sourced and	5		

	produced			
Officially Certified	a. Guarantee of production/consumption safety	5	1.00	High
	b. zero hazardous	5		
	c. Approved/pretested quality	5		

Source: Data processed by the author (2024)

$$\text{Quantitative Class Interval} = \frac{1.0 - 0.6}{3} = 1.33$$

Description:

- a) Low-quality level: 0.6 – 0.73
- b) Medium quality level: 0.74 – 0.87
- c) High-quality level: 0.88 – 1.00

Based on the scoring results of the calculation with the quantitative method above which is taken based on the six-form sustainable fashion at SukkhaCitta, the results show that the fashion products produced by SukkhaCitta are proven to have the highest biodegradable score with a score of 0.90, this is reinforced by SukkhaCitta's statement obtained from the sukkhacitta.com website, "Natural fibers with synthetic processes will mess up their biodegradability. This is why we only work with raw cotton and lyocell. One thing to watch out for is cotton that has been chemically treated- be wary of garments that are "easy to iron", "wrinkle-reducing", "water-repellent", etc. These synthetic additives usually use formaldehyde, which will never break down. Natural dyes and mordants (versus synthetics) have prevented 1.2 million liters of toxic wastewater from being discharged into rivers. Similarly, synthetic dyes are usually made with petroleum (fossil fuel) that coats the fabric, making it difficult to break down. However, the natural dyes used by SukkhaCitta are 100% plant-derived and processed with natural chemicals, not synthetics. Long story short, SukkhaCitta clothes are biodegradable.

The Ethically made score is reinforced by SukkhaCitta's own statement taken from the sukkhacitta.com website, "Most of your clothes are made by women working from home. Hidden between layers of complex outsourcing, most are invisible. In the absence of a legal framework to protect their rights, they are the most vulnerable to greenwashing and exploitative practices."

The scoring results in the Officially Certified category with an average score of 1.00, are reinforced by evidence that SukkhaCitta has successfully achieved a B Corp certificate and joined the UNEP organization where the organization campaigns on greenwashing and zero waste.

Table 4
Results of qualitative calculation of six-form sustainable fashion on SukkhaCitta

Qualitative calculation table of six-form sustainable fashion at SukkhaCitta				
Category	Sub-category	Score	Average	Suitability Level
Biodegradable	a. of natural origin	5	0.50	Medium
	b. biologically decomposable	3		
	c. environmental friendly	5		
	d. Reduces the need for new materials use	3		
New Luxury	a. Produced in small scales	5	0.34	Low
	b. Custom made	1		
	c. Durable	3		
	d. Repairable	2		
Ethically made	a. free from human exploitation	5	0.54	Medium
	b. protecting human rights	5		
	c. Ethically sourced and produced	3		
Officially Certified	a. Guarantee of production/consumption safety	5	0.63	High
	b. zero hazardous	5		
	c. Approved/pretested quality	5		

Source: Data processed by the author (2024)

$$\text{Qualitative Class Interval} = \frac{0.63 - 0.34}{3} = 0.096$$

Description :

- a) Low-quality level: 0.34- 0.44
- b) Medium quality level: 0.45 – 0.55
- c) High-quality level: 0.56 - 0.63

Based on the results of the calculation of the quality of the six-form sustainable fashion disclosure based on qualitative methods, the first rank of the highest average quality score is in the officially certified category, with an average score of 0.63. Then the second rank is achieved by the Ethically made category with an average score of 0.54. The biodegradable category is ranked third with an average score of 0.50, and the new luxury category is ranked lowest with an average score of 0.34. Based on the scoring table above, we can summarize it in the table below:

Table 5
Contingencies
Contingencies table

		Qualitative	
		Medium	High
Qualitative	Low	Biodegradable, Ethically made	Officially Certified
	High		
	Medium		
	Low	New luxury	

Source: Data processed by the author (2024)

Based on the results in Table 5 above, we can find out that SukkhaCitta provides the highest officially certified disclosure in the calculation of quantitative and qualitative methods. The disclosures made by SukkhaCitta in this category are complete and SukkhaCitta can provide an explanation of the risks and opportunities related to the six-form sustainable fashion that SukkhaCitta has identified in the short, medium, and long term well. Then in the New Luxury category, SukkhaCitta gets a score with a low category in the calculation of quantitative and qualitative methods, SukkhaCitta cannot provide an explanation related to the New Luxury category.

In addition to these two categories, there are Biodegradable and Ethically made categories that have high scores in the quantitative method calculation while in the qualitative method calculation, these two categories fall into the medium category.

Analysis of Disclosure of Economic, Social, and Environmental Aspects

In its disclosure, there are 3 main aspects that need to be considered, namely economic aspects, environmental aspects, and social aspects. These three aspects illustrate how the company is accountable to stakeholders in order to gain trust. In addition, the disclosure of the six forms of sustainable fashion can be used as evidence that SukkhaCitta is within the limits in accordance with existing guidelines. The disclosure of this information is expected to provide concrete evidence that the production process carried out by SukkhaCitta is not only profit-oriented but also pays attention to social and environmental issues.

After gaining the trust of stakeholders, stakeholders will not hesitate to use the services or products produced by the company. This is very much needed for the continuity of the company's business. By holding the trust of stakeholders, the company can have the potential to increase its productivity and sales with investment decisions or cooperation from stakeholders. The increase in productivity and sales will affect the company's net income level, which means that the company's performance is increasing.

The economic aspects listed can ensure the potential for competitive capital resources with a low level of risk to stakeholders. By disclosing economic performance, clarity regarding the economic impact of stakeholders on the company's organizational activities will be more transparent so as to foster stakeholder confidence in their investment. Disclosure of relevant and accurate environmental aspects is very important because this is demanded by stakeholders so that they know the performance of companies that care about the environment. Thus, stakeholders can find out the performance of companies that care about the environment and can provide a positive response by providing funding for the company. which will be used to increase production and sales so as to increase company profitability. The better the company's

environmental performance, the better its financial performance will be due to revenue generation and cost efficiency which will drive the company's profitability.

Disclosure of social aspects can affect stakeholders' perceptions of how the company treats the surrounding human resources. The social dimension is the company's disclosure of the impact of operations on society, such as human rights, product responsibility, and labor responsibility. Implementing and reporting social responsibility to stakeholders can not only increase the company's average share price but can also improve employee welfare and loyalty, and reduce employee turnover rates so that it can result in increased company productivity.

The real economic, social, and environmental impacts carried out by SukkhaCitta include:

a. Economic Aspects

Women-focused economic opportunities can increase women's competitiveness, which can lead to better social outcomes. A proactive women-centered approach is needed in economic development, as it can be used as an opportunity to reduce *gender* disparities in Indonesian society.

b. Social Aspects

SukkhaCitta has played a role in improving the livelihoods of more than 1,482 people who are instrumental in making SukkhaCitta products, from farmers to craftswomen. SukkhaCitta has also increased 60% of local craftswomen's income and 100% of regenerative farming farmers' income.

SukkhaCitta creates social impact by investing in the training and capacity building of rural craftswomen for at least one year and ensuring that they earn a living wage.

c. Environmental Aspects

SukkhaCitta has made a real impact on the environment by regenerating 20 hectares of land through regenerative farming, avoiding the use of more than 10,000 plastics for packaging and replacing them with fabric scraps. SukkhaCitta also plays a role in preventing the pollution of more than 1.2 million liters of water by using natural dyes and preventing more than 1.3 tons of textile waste from being wasted TPA.

In addition, SukkhaCitta also actively preserves Indonesian culture, through knowing batik as a process of producing motifs through dripping and painting with canting or stamping and wax. However, the reality is that today batik with the printing process is increasingly emerging and shifting the essence of the tradition of batik itself. Therefore, Denica established an artisan empowerment program called "Jawara Desa."

Corporate Governance Analysis

In order to implement sustainable fashion in Indonesia, SukkhaCitta formed an organization called Rumah Sukkhacitta, where the vision and mission of SukkhaCitta, are present to hear the problems of the craftsmen and help, because the bargaining power and voice returns to them. From there, SukkhaCitta learned more humanizing values. SukkhaCitta releases its products based on the learning progress of the women at Rumah SukkhaCitta, so the product will be launched if they learn new motifs, new colors, and new techniques. The decision to launch follows the progress of the women at Rumah Sukkhacitta, instead of asking them periodically.



Picture 2

Workers and artisans of SukkhaCitta House

Source: Instagram SukkhaCitta House

Through the SukkhaCitta website, there is data that 80% of the groups that have been displaced by the climate crisis are women. 80% of SukkhaCitta's beneficiaries are women. The direct impact of climate change can be felt by women, hence the creation of the "farm-to-closet" ecosystem created for the welfare of mothers. The focus is not to produce clothes alone, but a new ecosystem. Not only about how the clothes are made, but the women who make them will get a living wage. SukkhaCitta does not only provide access to education. So besides getting training, SukkhaCitta also provides access to a sustainable market.

At Rumah SukkhaCitta, we apply time-motion study, which is effective for the craftswomen where they have to know how long it takes to make the cloth. So, they can understand that the fabric can be paid for a million instead of 100 thousand. That's how we could earn BCorp and Nest Seal, because it can change the industry from a price taker to a woman who knows what their rights are, what the value of their goods are. So that ensures that the value that consumers pay will provide a living wage all the way to the farm.

SukkhaCitta has a tagline "The Most Meaningful Clothes" SukkhaCitta is different from other brands, SukkhaCitta is not here to sell more clothes to consumers. But SukkhaCitta exists to tell people a story about how and why clothes are made, to empower people with all the information, to help people choose mindfully and in line with people's values. For people to think before they buy, and for us to invest in meaning, not stuff.

SukkhaCitta, held the KAPAS exhibition from April 15 to May 15, 2022 at Ashta District 8 shopping center, Jakarta. SukkhaCitta, invites the public to be more aware of environmental issues in the fashion industry and together trace the origin of the clothes we wear through an exhibition titled KAPAS. The KAPAS exhibition tells the story of SukkhaCitta's journey to replant cotton in Indonesia, as an effort to reduce the use of imported cotton for clothing materials that can leave a high carbon footprint. Collaborating with artisans and small farmers, SukkhaCitta grows its own raw materials in an environmentally friendly way to be turned into yarn that is processed into fabric and then produced into clothing. SukkhaCitta's cotton replanting program uses the traditional environmentally-friendly Tumpang Sari method. Tumpang Sari is a way of farming that restores our connection with nature, a method that has

been passed down from generation to generation by Indonesian smallholder farmers.

SukkhaCitta sees that the problem of environmental issues is a major problem, which must be continuously voiced to the public. Therefore, as a first step to be the answer to this environmental issue, SukkhaCitta grows its own raw materials in an environmentally friendly way to then be made into yarn which is processed into fabric and then produced into clothing.

In SukkhaCitta's journey to manage and improve the environment, SukkhaCitta received support from Bank DBS Indonesia, which also has the same mission as a purpose-driven bank. In addition, in 2018, the DBS Foundation Social Enterprise (SE) Grant program was very helpful for SukkhaCitta in realizing their vision and mission to prosper the craftswomen to get a decent life. SukkhaCitta received a grant from DBS Bank Indonesia through DBS Foundation under the DBS Foundation Social Enterprise (SE) Grant program. The funds are used to provide training to more local artisans, as well as increase production capacity. In addition to the grant, DBS Foundation also provided mentorship to SukkhaCitta to help them overcome various business challenges.

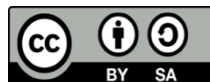
CONCLUSION

This research provides an in-depth insight into the dynamics of sustainable fashion in Indonesia. Various aspects of sustainability in the fashion industry at the SukkhaCitta brand have been explored, and several important findings can be identified. The disclosure of sustainable fashion forms practiced by SukkhaCitta is quite high, but there are still several sub-categories of disclosure of the six-forms of sustainable fashion that still need to be improved. And in the process of disclosing SukkhaCitta's six-form sustainable fashion, facts were found in the form of some evidence from some information obtained from studies, surveys, and experiments, that in practice, SukkhaCitta uses environmentally friendly materials and emphasizes production ethics by ensuring fair working conditions, respected workers' rights, and using environmentally friendly production methods. Interestingly, it was found that when purchasing SukkhaCitta products, 56% of the proceeds will go directly to building villages through the SukkhaCitta House Foundation.

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