

Original Article

# Green Marketing, Sustainability Reporting, and Sustainable Entrepreneurship: A Case Study of Kopi Nako Daur Baur in Driving a Net-Zero Business

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**Abstract:** *The purpose of this study is to analyze the role of green marketing, sustainability reporting, and sustainable entrepreneurship in supporting sustainable business transformation towards net zero, with a case study of Kopi Nako Daur Baur as a medium-sized enterprise in the Indonesian F&B sector. This study uses a qualitative approach with a systematic literature review (SLR) combined with a case study of literature obtained from indexed academic articles and Kopi Nako's public documentation. Thematic analysis was conducted to identify key patterns and themes related to sustainability practices. The results show that Kopi Nako has successfully integrated sustainability practices in three main aspects: (1) green marketing through the Daur Baur program, digital campaigns, and community activities that increase consumer loyalty; (2) informal sustainability reporting through digital communication that serves as initial transparency; and (3) sustainable entrepreneurship through a circular economy-based business model that combines profitability, social empowerment, and environmental awareness. These findings support the literature that emphasizes the importance of green marketing, reporting transparency, and sustainable entrepreneurship as drivers of a company's legitimacy and long-term value. Practically, this study provides insight that MSMEs can implement sustainability strategies gradually without having to wait for the implementation of formal standards, thereby remaining relevant in a competitive market that is increasingly concerned with environmental issues. This study contributes to the literature by presenting empirical evidence from the Indonesian context, particularly the MSME F&B sector, which is rarely studied in relation to the integration of green marketing, sustainability reporting, and sustainable entrepreneurship to support business transformation towards net zero.*

**Keywords:** *Green Marketing, Sustainability Reporting, Sustainable Entrepreneurship.*

## I. INTRODUCTION

Sustainability issues have become a major concern in the business world, with growing global awareness of the climate crisis and the demand to achieve net-zero emissions by 2050. Companies are no longer solely focused on generating profits, but also on positively impacting society (people) and preserving the environment (planet). This concept, known as the triple bottom line, drives comprehensive business transformation, with marketing, accounting, and entrepreneurship playing crucial roles in strengthening a company's sustainability strategy.

In marketing, green marketing is a strategy of promoting products that are presumed to be environmentally safe. According to the American Marketing Association, green marketing is the marketing of products that are presumed to be environmentally safe. It feels like an ice age when we discover and find out about what our guests throughout the century had experienced, how they survived without air conditioning or electric fans to make them survive in our hot, harsh climate. In addition, there is a significant role of sustainability reporting in sustainability accounting practices in improving transparency and accountability in organizations. Sustainability reporting can be viewed as a strategic tool enhancing public trust and minimising reputational damage, particularly in light of today's growing occurrence of deceitful communications that are hypocritical (greenwashing) perpetrated by industries. The idea of sustainable entrepreneurship underlines the importance of meeting with profit and high-level business solutions by creating an impact on the environment, and society as well, therefore significant for emerging economies' businesses in adapting themselves into a net-zero shape.

In the context of Indonesia, the F&B (Food and Beverage) industry is known as an industry with a long supply chain, high-energy consumption and a big waste contributor. With the strengthening trend of globalization and increasingly fierce industry competition, many business actors are innovating in the food and beverage business. One form of this is the implementation of environmentally friendly business concepts by utilizing environmental issues as opportunities to meet consumer demand and preferences. Thus, the application of green marketing, sustainability reporting and sustainable entrepreneurship in this industry is an important part towards achieving national long-term methods for sustainability. A case in



point on these grips is Kopi Nako Daur Baur Indonesia.

The fast expansion of Kopi Nako in the last few years has even more solidified its place in the local Indonesian F&B scene. As of January 2026, Kopi Nako had 68 active outlets in various major cities. Along with the addition of new outlets, the volume of single-use plastic waste, especially plastic cups, has also increased significantly. This poses a real challenge for sustainability, as business growth has the potential to increase the environmental burden if not balanced with appropriate management strategies. Kopi Nako presents the Daur Baur program, a sustainability initiative that encompasses recycling practices, waste reduction, and marketing communications that emphasize environmental awareness.

'Kopi Nako' creates a story of sustainability not just as a slogan, but as part of the consumer experience – it is narrated via digital campaigns and recycling workshops- by way of community activations that involve consumers directly. This way not only builds a brand image but also targets people who already have a good choice for avocado oil. In addition, the success of Kopi Nako shows how the convergence of green marketing, sustainability reporting and entrepreneurial innovation can influence business transformation towards net-zero targets.

## II. LITERATURE REVIEW

### A) *Green Marketing*

Green marketing constitutes a fundamental branding strategy of sustainability, in which all the activities of business revolve around sustainable principles by altering the disparate elements of business. More than just providing green products, green marketing aims to reduce a product's impact on the environment through product design, sustainable manufacturing and market integration, with its main function being the sale of environmentally friendly products in the market and the pursuit of environmental consumers. Companies not only hope to profit from green marketing, but also make the consumers aware of environmental issues due to a selfish perspective. But the practice of green marketing also presents challenges in the face of potential "greenwashing," or when companies make false or unsubstantiated claims about their environmental practices that might ultimately erode public trust.

Research conducted by Chea<sup>[4]</sup> in 2024 found that green marketing is a form of socially responsible marketing that encompasses two perspectives: the corporate perspective and the consumer perspective. From a corporate perspective, green marketing serves as an important mechanism for identifying, monitoring, and meeting consumer needs and expectations within the context of environmental sustainability. Green marketing encompasses many aspects, such as product design and packaging modifications, production process adjustments, and green advertising. From a consumer perspective, green marketing is a practical and effective way to contribute to environmental sustainability efforts through the use of green products.

### B) *Sustainability Reporting*

Sustainability reporting is the process of disclosing a company's economic, social, and environmental performance to stakeholders to create transparency and accountability. Sustainability reporting is a strategic instrument that serves to communicate a company's contribution to the Sustainable Development Goals (SDGs) and simultaneously increase public legitimacy. Sustainability reporting can also be used as a crucial tool in linking financial performance to a company's long-term value through measurable sustainability practices. Based on these three perspectives, it can be concluded that sustainability reporting is not just a reporting document, but rather an integral strategy that connects aspects of transparency, legitimacy, and corporate value creation.

### C) *Sustainable Entrepreneurship*

Sustainable entrepreneurship is understood as a form of entrepreneurship that not only pursues economic profit but also balances social and environmental objectives in its business strategy. Sustainability outlook in entrepreneurship can support trust from investors and stakeholders, which is achieved through transparency, including managing ESG disclosure well. As such, this model characterizes finding-creating-exploiting of entrepreneurial opportunities that create social and environmental value for society in support of sustainability. Based on this perspective, it can be concluded that sustainable entrepreneurship is entrepreneurship that balances economic, social, and environmental aspects by exploiting sustainable business opportunities and strengthening stakeholder trust through transparent practices and tangible contributions to community sustainability.

### D) *Kopi Nako*

Kopi Nako is a local coffee shop chain under the Kanma Group, officially established in March 2018 through PT. Jendela Kuliner Bersama. Kopi Nako is one of the fastest-growing local coffee shop chains in Indonesia, with a business concept that combines cultural identity, consumer experience, and sustainable innovation. Kopi Nako has been establishing itself as a key player in building an integrated F&B ecosystem with forward-looking products that indulge shoppers with the spirit of community, driven by coffee product offerings with a local flair and a strong, distinctive brand concept. Sustainable creativity avails itself in the Daur Baur program, which is a project devoted to recycling garbage into products such as cafe adornments, souvenirs and the media for public education. By doing so, Kopi Nako is not only about selling products but rather to create a

storytelling that the simplest business activities can help environmental sustainability. This framing, in turn, situates Kopi Nako as a 'model' of medium-sized F&B enterprise with environmental sustainability considerations in its business model that is pertinent to an analysis of sustainable business transformation towards net-zero.

### III. METHODS

This study employed a qualitative approach, combining a systematic literature review (SLR) with a case study of Kopi Nako Daur Baur's sustainability practices. Secondary data were obtained from relevant academic literature from the past five years and public sources related to Kopi Nako, such as official websites, social media, and online news. A systematic literature search was conducted in academic databases (e.g., Scopus, Web of Science, Google Scholar, and MDPI) using keywords related to green marketing, sustainability reporting, and sustainable entrepreneurship. Articles were selected based on inclusion criteria, including topic relevance, publication period, and full accessibility. The obtained data were then extracted to identify key information, including green communication practices, waste management, informal disclosure, and community collaboration. Thematic analysis was conducted through open coding, code clustering, and the development of key themes that connect academic findings to the practical implementation of Kopi Nako. The validity of the results was maintained through source triangulation, literature search trail audit, and inclusion of citations for each reference used.

### III. RESULTS AND DISCUSSION

#### A) *Green Marketing through the Daur Baur Initiative*

Kopi Nako Daur Baur positions itself as a coffee brand that not only sells drinks, but also sells an environmentally friendly lifestyle through the concept of a green marketing strategy, namely Daur Baur. Based on an explanation from the official Kanmagroup website, Daur Baur is an initiative movement from Kopi Nako to apply sustainable design to the architectural elements of buildings and Kopi Nako branding. The Daur Baur program is the main symbol of this implementation, where plastic, paper, and organic waste are recycled into something useful. This initiative also strengthens Kopi Nako's image as a pioneer of local coffee businesses committed to sustainability in Indonesia.



**Figure 1. Cabin Daur Baur**

*Source: detikbali (2026)*

Triwibowo reported in Kompas on June 20, 2025, that plastic cups are separated according to polystyrene or polypropylene cup types, shredded and then become an innovative product ranging from table panels to interior walls, even furniture at its branches. Another article by Putri published on December 31, 2023 in Detikbali mentions that Kopi Nako Bali also has more than 50 tables made from recycled plastic cups, and an entire building called "Kabin Daur Baur," has roof panels were constructed entirely of about 400 kg of recycled plastic cup, suggesting waste is not only collected but it can be used as a material element in the interior design. This means that every piece of equipment in the cafe isn't just practical, but it is designed to remind customers about their environmental footprint.

Kopi Nako's green marketing is also present in its digital presence. The brand tells stories about recycling, the benefits of daur baur activity and prompts consumers to participate through Instagram, TikTok and its official website. This material also educates while weaving a story about how every bag of coffee is saving the planet. This storytelling approach strengthens the brand image while building an emotional connection with consumers, especially the younger generation, who care about environmental issues.



**Figure 2. Kegiatan Offline Kopi Nako Daur Baur**

*Source: instagram kopinako.id (2026)*

In addition to digital campaigns, Kopi Nako frequently organizes offline activities such as the Daur Baur Experience (DBX Room), events like Circular Day, recycling workshops, and community and media collaborations showcasing recycled products. Consumers are supposed to be so much more than consumers; they're expected to be a part of the green revolution. These initiatives offer consumers practical solutions that build their loyalty, because they have the sensation of contributing positively to sustainability. This approach creates an emotional connection and common interest; customers who see workshops and the recycling process generally associate the brand with positive values, not just the promotion. The green marketing of Kopi Nako, therefore, extends beyond advertising; it is incorporated into the everyday business operations.

These results are consistent with Alkhatib[2], in order to attract modern consumers, digital-based green marketing strategies are important, and Chea[4] indicated that the purchasing behavior of consumers can affect sustainability communication. But the literature also highlights greenwashing danger of greenwashing if there are no functional proofs for green claims. Here is where Kopi Nako has managed to reduce such risks, in so doing proving and showing tangible evidence with their recycling programs, waste products, and open communications confirming their path towards ensuring their sustainability.

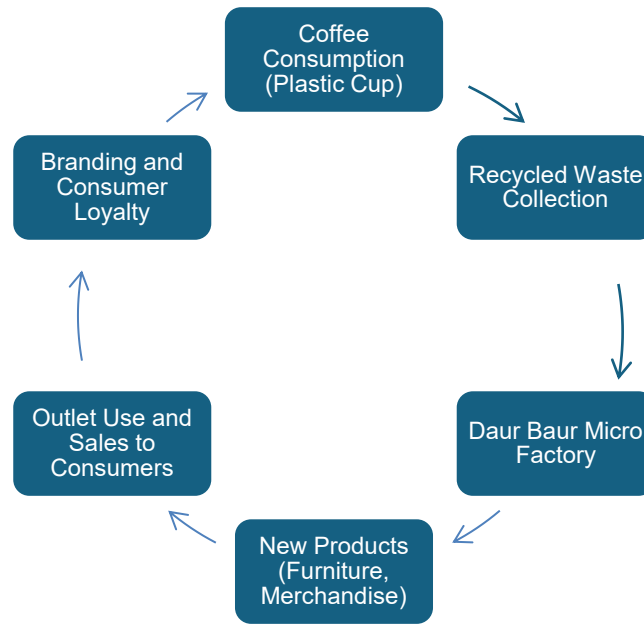
### **B) Informal Sustainability Reporting through Digital Platforms**

In terms of sustainability reporting, Kopi Nako Daur Baur has not adopted formal international standards such as the Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB) or IFRS Sustainability Disclosure Standards (ISSB). However, their informal sustainability reporting demonstrates their commitment to transparency, which is actively reported on their social media platform, kopinako.id. Each sustainability initiative, such as the progress of the Daur Baur program, the amount of waste processed, or social impact stories, is presented through short articles on the official website and social media posts. While simple, this allows the public to learn about Kopi Nako's concrete actions without having to read complex technical reports.

This reporting is also educational for consumers. With posts that share data visualizations on recycling, or documentation of the work they do in their community, consumers can see that it's not just large companies that can be involved in sustainable initiatives. In that way, reporting is not just an administrative requirement, but also a means of communicating and educating the public about green business practices," Manja says. Given this, Kopi Nako's heuristic nature can be viewed as a step in the right direction and is consistent with recent literature that emphasizes the significance of transparency for sustainability.

### **C) Circular Economy Innovation as Sustainable Entrepreneurship**

Kopi Nako Daur Baur showcases sustainable entrepreneurship through the integration of circular economy-based business innovations. The Daur Baur program not only serves as a means of recycling waste but also opens up new business opportunities, such as selling recycled merchandise and utilizing coffee grounds for non-F&B products, such as organic fertilizer or decorative materials. This program adds value to the company while reducing its negative impact on the environment. This implementation not only reduces the volume of waste ending up in landfills but also demonstrates that waste can be transformed into an integral part of a brand's identity. By presenting eco-friendly products in the consumer space, Kopi Nako has successfully made sustainability part of the customer experience.



**Figure 3. Circular Economy Kopi Nako**

*Source: Author's (2026)*

Furthermore, Kopi Nako also engages the community in sustainability education activities, such as waste management workshops or collaborations with local artists to create recycled products. This demonstrates that the sustainability mission is not just a business strategy, but also an integral part of their entrepreneurial identity. Consumer engagement through workshops and community collaborations not only creates engagement but also builds a local ecosystem that supports business sustainability. This strategy expands the role of sustainable entrepreneurship from mere business transactions to a social movement that educates and empowers. Therefore, Kopi Nako's strategy, which combines product innovation, the circular economy, and community engagement, aligns with current research trends and demonstrates that even medium-sized businesses can play a significant role in driving the transformation to net zero.

#### **D) Scaling Up the Daur Baur Program for Sustainable Impact**

Today, the Daur Baur program from Kopi Nako processes plastic and paper trash into furniture, table panels and architectural elements in more than 68 outlets. This work shows that waste can be included in business models as part of the circular economy. But there is great potential for this program to grow. Daur Baur Micro Factory (DBMF) has the ability to produce sludge with much higher capacity, as well as produce new material types like glass, lightweight metals or coffee grounds so that they can be converted into valuable products. In addition, the cross-sector collaboration also enables DBMF to be a center of recycling innovation not only for Kopi Nako but also for other surrounding MSMEs.

Beyond capacity expansion, Daur Baur also has the potential to become a strategic tool for standardizing sustainable practices in the F&B sector. By documenting the amount of recycled material, carbon emission reductions, and consumer participation levels, Kopi Nako can develop more systematic sustainability reporting. This will strengthen transparency, enhance brand legitimacy, and attract investors and business partners focused on ESG (Environmental, Social, and Governance). Furthermore, this step demonstrates that the company's commitment is not just part of its image, but also a long-term commitment to its strategy.

The impact of Daur Baur's development has the potential to be significant, both nationally and globally. In Indonesia, this program could serve as a model for sustainable practices for other MSMEs in the F&B sector, which dominates the national economy. If widely adopted, Kopi Nako's circular economy approach could help reduce the volume of national plastic waste, currently one of the biggest environmental problems. Globally, Daur Baur could inspire grassroots sustainability practices, demonstrating that green innovation doesn't just originate from large corporations but can also be driven by local, medium-sized businesses. Thus, the future Daur Baur development strategy can be seen as a concrete model for combining entrepreneurial innovation, sustainability, and global contributions to achieving net-zero emissions targets and collectively mitigating the climate crisis.

#### IV. CONCLUSION

This research demonstrates that sustainable business transformation can be effectively implemented through the synergy of green marketing, sustainability reporting, and sustainable entrepreneurship. The case study of Kopi Nako Daur Baur demonstrates that the Daur Baur initiative not only successfully reduced waste and created added value through recycled products but also built consumer loyalty through authentic and participatory communication. This confirms that a consistent, evidence-based green marketing strategy can increase consumer trust and strengthen brand image.

Furthermore, although Kopi Nako has not yet implemented formal reporting in line with international standards, its informal sustainability reporting practices on social media and its website serve as a relevant initial transparency mechanism for medium-sized businesses. This approach demonstrates that information disclosure, even if simple, can still enhance legitimacy and strengthen relationships with stakeholders. These findings confirm previous literature emphasizing the importance of accountability and transparency as drivers of long-term corporate value.

Furthermore, by integrating economic, social, and environmental objectives, Kopi Nako Daur Baur demonstrates sustainable entrepreneurship practices aligned with the principle of the three main objectives. Circular economy-based innovation, community engagement, and strengthening local identity demonstrate that sustainable entrepreneurship is not only feasible for large corporations but can also be a competitive advantage for MSMEs in Indonesia. Thus, this study confirms that sustainable practices can simultaneously increase profitability, create social impact, and strengthen environmental awareness.

Practically, this research suggests that medium-sized businesses in the F&B sector can adopt sustainability strategies incrementally, starting with authentic green marketing, narrative-based informal reporting, and circular economy-based business model innovation. Academically, this research enriches the literature by presenting empirical evidence from the local Indonesian context. However, because this research uses secondary data, further studies could be conducted through in-depth interviews, field observations, or cross-brand comparisons to broaden our understanding of sustainable business transformation in the MSME sector.

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