**Supplementary Files**

Supplementary Table I -Interview Protocol

**THE EVOLUTION OF SUSTAINABILITY ORIENTATION**

1. Try to identify 3 moments in your company's history that were most important in the development of a progressive sustainability orientation?
2. Were these moments matched by the adoption of sustainability (substantial or communicative) practices?

**EXPLICIT (OR IMPLICIT) DRIVERS**

1. Try to identify 3 reasons why you have applied and promoted (or not applied and not promoted) sustainability reporting prcactices.

**RISK MITIGATION**

1. With the prevention or mitigation of what types of risks do you associate the adoption of sustainability practices and standards? How does reporting on these practices relate, in your experience, to mitigating some of the risks mentioned above?
2. Do you think your company's ability to achieve its goals has improved over time? How do you link this to the introduction of reporting tools?
3. In the reporting documents produced by your company, how much space is given to demonstrating the ability to achieve the stated objectives?

**STRATEGY FORMULATION**

1. How do you think stakeholder engagement, both in application and in international guidelines, can improve reporting to corporate stakeholders?
2. How does their involvement improve the overall credibility and reputation of the company?

**STAKEHOLDERS EXPECTATIONS AND NEEDS**

1. Do you think that supply chain operators and different stakeholders expect to receive information about your sustainability performance?
2. When you started thinking about your reporting tools, what target audiences did you think about?

OR

If you have not developed reporting tools, have there been any stakeholders who have asked you about your reporting practices and standards?

**NORMATIVE CONTEXT**

1. In your experience, has the evolution of non-financial reporting legislation influenced the development of tools such as the sustainability report?
2. Do you think there is a need to extend mandatory reporting to all companies?

**BASKET OF HARD AND SOFT COMPETENCES**

1. How important do you think the issue of skills is to the development of sustainability reporting and/or actions?
2. In the case of your company, how have you promoted systems and processes for measuring and reporting sustainability goals?

**COORDINATION**

1. Over the past few years, what kind of evolution has your company's information system undergone?
2. How important do you consider the specialization of tasks and functions within your company to be?
3. For the implementation of initiatives related to sustainability and sustainability reporting, have you found it necessary to create cross-departmental structures or initiatives?

IMPORTANT NOTE: this protocol, in the questions pertaining to sustainability communication/reporting practices, has been adapted to analyse the specific situation when used with the so-called Silent Companies (SCs). The adaptation is necessary to understand the barrier role, if any, of the factors analyzed and the reasons for the absence of communication practices.