

Article

Impact of Sustainable Brand Image on Factors of Consumer Attractiveness in Fashion Industry: A Case Study of Taiwan and China

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Abstract: The impact of sustainable brand image on consumers' perceived value in the fashion industry of Taiwan and China was researched in this study. Consumers of fashion are increasingly concerned about sustainability, environmental friendliness, and social responsibility while pursuing style, comfort, quality, and reasonable prices at the same time. As sustainable development becomes a global agenda, many apparel companies have yet to realize and execute sustainable development goals (SDGs) for their blue ocean strategies and competitiveness. Thus, we explored the influence of SDGs on consumers' perceived value of the brand image using the evaluation grid method (EGM) and the Kano model. Through the two-dimensional quality analysis of the Kano model, we could understand consumer attitudes toward fashion products and how they were related to the indicators of SDGs. The research results will assist apparel companies in establishing improvement strategies for enhancing the quality of their fashion products by integrating SDGs into the strategies. The results also highlighted the importance of sustainable brand image on consumers' perceived value in the fashion industry. Sustainable development is an avoidable market trend that requires the incorporation of SDG principles to enhance consumers' perceived value, strengthen the brand's sustainable development, and gain a competitive edge in the competitive market.

Keywords: SDGs, EGM, KANO Model

1. Introduction

As an agenda for global sustainable development, sustainable fashion has garnered considerable attention from consumers and the industry. As consumers expect companies to go beyond style, quality, and price which have been traditional values, they become increasingly concerned about brands' social and environmental responsibilities. Thus, sustainable fashion needs to reflect consumers' demand for environmentally friendliness, social fairness, and transparent supply chains. In the fashion industry, an increasing number of companies are aware of the importance of sustainability and taking related action. Many of them already have taken measures such as carbon emission reduction, using renewable materials, fair trading, and advocating social responsibility. These initiatives not only contribute to improving their brand image but also attract consumers who prioritize sustainable values. However, sustainable fashion still faces challenges. Firstly, many consumers are not familiar with sustainable fashion and have doubts about the related measures that companies have been executing. Therefore, companies need to educate consumers to increase awareness and understanding. The cost and price of sustainable fashion are also a challenge. Many sustainable measures require additional investments, which increases the cost of production. Thus, companies need to balance the quality and sustainability of fashion products.

Zhang (2016) put a growing societal emphasis on sustainability and pointed out that the sustainability of the supply chain was a critical issue. Companies must collaborate with suppliers and manufacturers to ensure that their production aligns with environmental and social standards for the sustainable development of the global supply chain. Sustainable fashion is now shaping the fashion industry in a new way. Thus, they must promote the concept of sustainable development and increase consumer awareness of sustainability to construct a sustainable supply chain for more opportunities and competitiveness for their business.

2. Materials and Methods

2.1. Research Framework

In this study, we determined what is required for sustainable consumer products. We reviewed the findings of previous studies especially those by Chen and Xu (2011) and Chen and Lee (2007). Five experts were invited to evaluate 27 attributes for the design of sustainable products selected in this study.

2.1.1. Subjects in This Study

We carried out an interview-based research. Thus, to ensure the representativeness of the results, we employed the following methods for experts and consumers in this study. We invited experts with relevant experience or expertise in sustainable fashion, who were founders of companies, designers, or managers in charge of a supply chain. They provided in-depth insights and experiences with a unique understanding of issues in sustainable fashion. Consumers who experienced sustainable fashion products were recruited to share their opinions on the values and perceptions of sustainable fashion and on how to choose and use sustainable fashion products. For diversity and representativeness, age, gender, educational background, and occupation were considered to recruit the consumers to obtain appropriate data.

2.1.2. Interview

An in-depth interview was conducted as a qualitative research method to determine important factors by analyzing the contents considering interviewees' descriptions, explanations, and opinions. According to Babbie (2001), the in-depth interview is used for meaningful observations of individuals, groups, or society to reveal the underlying context, impact, future development, true meaning, and even possible solutions behind the interviewees' descriptions. Although in-depth interviews require more time, the results provide a deeper description of the essence of things and serve as criteria and a basis for further analysis (Wan, 2004). Hu (1998) divided the in-depth interview method into three forms: structured, semi-structured, and unstructured interview. Unstructured interviews are conducted in the form of everyday conversations to gather data from highly involved individuals or experts. Semi-structured interviews are conducted with a pre-determined interview outline. Structured interviews are used to clarify cognition and decision-making activities. In this study, we adopted semi-structured and unstructured interviews and analyzed the results with the attractiveness evaluation method to define the attractiveness factors of the consumers' perception of sustainable fashion.

2.1.2. Evaluation Grid Method (EGM)

Chen et al. (2011) proposed EGM as a method of interviews with specific and highly involved groups to gather authentic and reliable opinions and evaluations. They compared actual user behavior cases to identify corresponding relationships for elusive abstract perceptions and specific conditions. In their study, EGM was used to explore the attractiveness factors in consumers' perception of sustainable fashion and companies' involvement in it. For consumers' unclear or ambiguous perceptions, their EGM was used to analyze subjective impressions (attractiveness factors) with logical induction and filtering factors. We described the following during the interview to determine the attractiveness factors of consumers' perception of sustainable fashion and brand image using it.

- (1) Relevant images or materials related to sustainable fashion and related brand images;
- (2) Attractiveness of shown images or materials as sustainable fashion brand images they find attractive;
- (3) Preferences for their choices and their categories;
- (4) Reasons for their preferences and evaluations as the answers. For example, to the question "What attracts you to this sustainable fashion brand image?", if a participant answered, "Because this brand focuses on environmental friendliness and social responsibility," then "environmental friendliness and social responsibility" was identified as attractiveness factors;
- (5) Specific attributes (subordinate) and abstract concepts (superordinate) with a question "How does this fashion brand perform in terms of environmental friendliness and social responsibility?"



- (6) “Original reasons”, “specific reasons”, and “abstract reasons” as attractiveness factors in consumer perceptions of sustainable fashion and related brand image.

The interview results were analyzed to determine the original, specific, and abstract reasons, which were represented in an EGM diagram for subsequent analysis. During the interview, we employed a probing technique to continuously inquire and elicit concrete responses from vague responses. We did not influence participants by explaining their unclear explanations. We collected relevant adjectives describing the consumers’ perceptions of sustainable fashion and related brand image.




2.2. Test Samples


Considering the obtained attractiveness factors from the interview, 50 images with certain recognition in the consumer market as sustainable fashion products were initially collected from apparel companies. For the focus group discussions, five designers and scholars with over 10 years of experience in fashion brand design were invited. They categorized the images based on the attractiveness factors and grouped the images based on the similarity of quality attributes related to the attractiveness factors. 10 images were selected for in-depth interviews and experiments (Table 1).

Table 1. Selected images of sustainable fashion products from apparel companies.

Brand Name	Description	Image
1. PROJEXT	<p>PROJEXT in Tokyo is dedicated to promoting “slow fashion” with a focus on humanistic thinking by combining the fashion industry with sustainable development. They choose durable and environmentally friendly natural materials for the concept of eco-friendliness.</p>	
2. NKWO	<p>Realizing the environmental impact of a fashion brand, Nkwo Onwuka relaunched the sustainable brand NKWO in Nigeria five years after its establishment, in 2012. The brand aims to reduce the destructive impact of textile waste on the environment by upgrading and repurposing second-hand denim garments and cutting table waste to create limited-edition pieces.</p>	

Brand Name	Description	Image
3. Unhidden	<p>Unhidden is not the first universal clothing designed for people with disabilities. Many accessible garments often resemble pajamas and loungewear, completely depriving patients of the joy of dressing up. Therefore, Unhidden designs indistinguishable regular clothing. Through clever details such as knotting, zippers, hidden buttons, openings, layering, and pockets, they redefine adaptive clothing as “everyday clothing with additional functionalities.” Such universal designs are even appealing to ordinary individuals.</p>	
4. UNIQLO	<p>UNIQLO is committed to reducing pollution and aligning with sustainable development goals (SDGs) through the use of recycled materials in their outerwear. They focus on sustainability by choosing recycled materials as product materials to reduce reliance on natural resources and minimize environmental impact, promoting a sustainable fashion industry.</p>	
5. Gucci	<p>Gucci’s eco-friendly denim collection is made with 100% organic cotton and features intricate embroidery techniques, incorporating the iconic double-G pattern. The fabric is given an aged effect through a unique “stone washing” process, creating a vintage 80s style.</p>	
6. MycoWorks	<p>During the development phase, MycoWorks has maintained close communication with major companies. As a result, when the “mycelium-based leather alternative” fabric was introduced, it immediately caught the attention of high-end companies worldwide.</p>	

Brand Name	Description	Image
<p>7. ONEOFEACH</p>	<p>ONEOFEACH is a luxury fashion brand from Africa, founded by mother-daughter design duo Tamburai and Pauline Chirume from Cape Town, South Africa. The brand draws inspiration from each fabric they source, creating unique pieces with their own identities and stories. In addition, they advocate for an authentic creative spirit, combining modern fibers with traditional ethnic prints from various regions in Africa in their clothing designs.</p>	
<p>8. STUDIO R330</p>	<p>STUDIO R330 collaborates with Cytex in Vietnam to develop eco-friendly denim and strive for zero waste. They prioritize the recycling of discarded fabric and have plans to establish a system for collecting and recycling old clothing. They believe that as long as everyone makes an effort to contribute, even in the face of environmental changes, a better future will come.</p>	
<p>9. FAST RETAILING</p>	<p>Establishing the “Denim Research Center” in Los Angeles, FAST RETAILING focuses on researching and developing innovative technologies for sustainable denim fabric to address water issues in the denim manufacturing process.</p>	

Brand Name	Description	Image
10. Dior	Dior has always had a deep love for nature, with its founder, Christian Dior, praising the beauty and diversity of gardens and flowers. Nature has served as the inspiration for his collections and haute couture designs, much like an inspiring muse. This admiration has persisted since 1947 and has been reinterpreted by each creative director.	

2.3. Questionnaire Survey

To apply EGM to this study, the interview results were divided into three parts: Original Reasons (intermediate), Specific Reasons (lower level), and Abstract Reasons (higher level). The participants had relevant knowledge and understanding of the design quality and its elements related to the consumers' perception of the sustainable image of the apparel company. Each interview lasted approximately 15 minutes, and a total of 5 participants were interviewed and recorded individually. The participants in the creation of the questionnaire consisted of 5 experts (2 experts in cultural and creative industries, and 3 individuals with high involvement in design or marketing).

2.3.1. Semantic Analysis

To design the questionnaire, we collected relevant adjectives and vocabulary that represented the consumers' perception of sustainable fashion and its images and values. These were organized into 12 sets of bidirectional pairs. The semantic differential analysis (SD analysis) was carried out to formulate the questionnaire. We distributed questionnaires to 100 individuals, including 5 groups of highly involved individuals and experts. The questionnaires consisted of 12 sets of questions to obtain bidirectional adjective pairs. The responses were compiled using the semantic analysis method. In the questionnaire, a 7-point Likert scale was used. The questionnaire was distributed online via Google Forms in January 2023, targeting master's and doctoral students majoring in arts, design, and creative industries in Taiwan and China. A total of 112 questionnaires were collected from Taiwan, and 102 questionnaires were collected from China, resulting in a total of 214 valid questionnaires.

To compare the differences in the results of Taiwanese and Chinese consumers, we used an open-ended request approach. The invited experts and scholars participated in focus group discussions to clarify and explain the attributes of design attractiveness in sustainable fashion and related brand images. Based on the relevant research results (He, Lin, and Liu, 1996; Fu, 2007; Chen and Lee, 2007), and the results of EGM, four original reasons were identified as follows: "Apparel Craftsmanship", "Social Responsibility," "Sustainable Concept," and "Fashion Aesthetics." The key points and steps of the interview in EGM are illustrated in Fig. 1. The interview data was analyzed to determine the elements of the implicit message or stylistic emotional attributes of the vocabulary. As a result, twelve adjectives were chosen: diversity, avant-garde, innovation, uniqueness, delicacy, high-end, reliability, consumer-friendly, SDGs fashion brand, renowned brand, SDGs-compliant, and relevant labeling instructions.

1-Sample Selection

During the interview process, a series of representative stimulus cards will be presented to the interviewees for their participation. They will be asked to choose their preferred cards and may also remove or set aside the ones they dislike.

2-Asking for Abstract Reasons

For the cards that you like, we will inquire about "What kind of feeling do you have towards this card?" and record your response as an abstract reason, such as elegant or avant-garde.

3-Asking for Specific Reasons

Based on the abstract reasons obtained from step two, we will ask about "What kind of elements make you feel this way?" and record your answer. For example, what kind of elements make you feel avant-garde?

4-Organizing and Recording Data

By combining the abstract reasons from step two and the specific reasons from step three, we will organize and summarize them into more relevant "original reasons" and then analyze and create an evaluation structure chart.

Fig. 1. EGM Interview Process.

3. Results

3.1. Reliability Analysis of the Kano Method

For the questionnaire survey, reliability was tested based on Cronbach’s α . As shown in Table 2, all Cronbach’s α values were greater than 0.70, indicating consistency and reliability. The overall reliability of the questionnaire was validated with a Cronbach’s α of 0.857. Therefore, all items in the questionnaire were considered in the analysis.

Table 2. Reliability test result of questionnaire.

Questionnaire Items	Positive Items (Taiwan)	Negative Items (Taiwan)	Positive Items (China)	Negative Items (China)
1. Diversification	0.908	0.954	0.874	0.893
2. Avant-garde	0.907	0.954	0.886	0.907
3. Innovative	0.903	0.952	0.889	0.908
4. Unique	0.906	0.956	0.888	0.916
5. Meticulousness	0.909	0.956	0.890	0.901
6. High-end	0.908	0.952	0.892	0.904
7. Reliability	0.903	0.953	0.896	0.902
8. Consumer friendliness	0.907	0.953	0.883	0.910
9. SDGs fashion brand	0.917	0.958	0.893	0.909
10. Famous brand	0.921	0.954	0.885	0.910
11. Projects in line with SDGs	0.917	0.955	0.892	0.900
12. Label related instructions	0.914	0.958	0.887	0.902
Overall	0.917	0.958	0.896	0.913

3.1.1. Consumers’ Perceived Value: Taiwan

Based on the analysis of the Kano model of this study, the following relationship between each quality and the Kano model attributes was found. (Table 3) Diversification and Avant-garde were classified as Indifferent, indicating that consumers did not have a strong preference for the brand’s diversification and avant-garde nature. Innovation and Uniqueness were classified as Reverse, indicating that consumers regarded them as opposite to what was expected. Consumers considered traditional and classic elements more important and were less interested in innovative and unique designs. Elaborateness and High-end were also classified as Indifferent. This implied that consumers emphasized Elaborateness and High-end without preferences or dislikes. On the other hand, Reliability and Consumer Friendliness were classified as Reverse, indicating that consumers’ expectations from companies were not satisfied. SDGs Fashion Brand, Well-known Brand, Alignment with SDGs goals, and Indication of relevant explanations were classified as Attractive. This indicated that consumers prioritized SDGs for well-known brands appealing. Table 3 should be mentioned in text.

Table 3. The Influence of Sustainable Brand Image on Consumers’ perceived value: Kano Model Classification – Taiwan.

Questionnaire Items	Must-Be	One Dimensional	Indifferent Quality	Attractiveness	Contradictory	Reversal	CS	DS	Kano Model Quality Classification
1. Diversification	0.0	0.0	45.5	15.2	6.3	33.0	0.25	0.00	Indifferent quality
2. Avant-garde	6.3	0.9	52.7	11.6	7.1	21.4	0.18	-0.10	Indifferent quality
3. innovative	1.8	0.0	32.1	11.6	6.3	48.2	0.25	-0.04	Reversal
4. unique	0.0	0.0	30.4	13.4	8.9	47.3	0.31	0.00	Reversal
5. Meticulousness	3.6	1.8	35.7	14.3	10.7	33.9	0.29	-0.10	Indifferent quality
6. High-end	4.5	1.8	51.8	14.3	8.0	19.6	0.22	-0.09	Indifferent quality
7. reliability	0.0	0.0	33.9	9.8	8.0	48.2	0.22	0.00	Reversal
8. Consumer friendliness	0.0	0.0	21.4	9.8	9.8	58.9	0.31	0.00	Reversal
9. SDGs fashion brand	0.0	1.8	27.7	56.3	8.0	6.3	0.68	-0.02	Attractiveness
10. famous brand	5.4	0.9	34.8	43.8	8.0	7.1	0.53	-0.07	Attractiveness
11. Projects in line with SDGs	4.5	3.6	40.2	42.9	7.1	1.8	0.51	-0.09	Attractiveness
12. Label related instructions	2.7	5.4	32.1	51.8	6.3	1.8	0.62	-0.09	Attractiveness

3.1.2. Consumers’ Perceived Value: China

Chinese and Taiwanese consumers showed similar preferences for quality attributes such as Diversification, Avant-garde, Innovation, Uniqueness, Elaborateness, High-end, Reliability, Consumer Friendliness, SDGs Fashion Brand, Well-known Brand, Alignment with SDGs goals, and Indication of relevant explanations (Table 4). In general, Chinese consumers were less aware of SDGs than Taiwanese. This was mainly due to their limited understanding of SDGs. Since companies that offered images supplied luxury and higher-price goods, consumers seemed to have higher expectations for brands to fulfill corporate social responsibility. To address the discrepancy that Chinese consumers have for sustainable fashion and products on the market, companies must have corresponding measures to enhance their awareness of companies’ efforts for SDGs. Firstly, companies need to find a way to reveal their efforts in diversification, avant-garde, and innovation to make consumers aware of their initiatives toward SDGs through promotion and education. Relevant indications and explanations on product packaging may enhance consumer’s trust and identification with the brand to strengthen the satisfaction, loyalty, and recognition of SDGs of consumers, which increases the brand’s competitiveness in the market.

Table 4. Consumers’ perceived value: China.

Questionnaire Items	Must-Be	One Dimensional	Indifferent Quality	Attractiveness	Contradictory	Reversal	CS	DS	Kano Model Quality Classification
1. Diversification		15.69	38.24	15.69	0.98	2.94	0.33	-0.44	Indifferent quality
2. Avant-garde	20.59	16.67	42.16	14.71	2.94	2.94	0.33	-0.40	Indifferent quality
3. innovative	19.61	14.71	36.27	15.69	2.94	10.78	0.35	-0.40	Indifferent quality
4. unique	23.53	10.78	34.31	18.63	3.92	8.82	0.34	-0.39	Indifferent quality
5. Meticulousness	29.41	13.73	30.39	13.73	1.96	10.78	0.31	-0.49	Indifferent quality
6. High-end	22.55	10.78	35.29	18.63	1.96	10.78	0.34	-0.38	Indifferent quality
7. reliability	24.51	13.73	40.20	8.82	2.94	9.80	0.26	-0.44	Indifferent quality
8. Consumer friendliness	21.57	10.78	34.31	22.55	2.94	7.84	0.37	-0.36	Indifferent quality
9. SDGs fashion brand	18.63	7.84	42.16	16.67	3.92	10.78	0.29	-0.31	Indifferent quality
10. famous brand	23.53	8.82	32.35	21.57	5.88	7.84	0.35	-0.38	Indifferent quality
11. Projects in line with SDGs	28.43	10.78	35.29	19.61	1.96	3.92	0.32	-0.42	Indifferent quality
12. Label related instructions	20.59	12.75	38.24	16.67	3.92	7.84	0.33	-0.38	Indifferent quality

4. Discussion

In Taiwan, consumers showed an opposite attitude toward the innovative and unique features of companies from what was expected. This indicated that they preferred traditional and classic designs and showed less interest in overly innovative and unique designs. The unexpected result for the reliability and consumer friendliness of brands was possibly due to a gap between their expectations and experiences. On the other hand, in China, consumers did not show a significant preference for innovation, uniqueness, reliability, or consumer-friendliness. However, Taiwanese and Chinese consumers lacked awareness of SDGs and had a limited understanding of the specific actions that companies implemented for SDGs. Given that companies with the selected images were considered to supply high-end products at higher prices, consumers seemed to have higher expectations for them to undertake corporate social responsibility. To address the lack of awareness of SDGs, companies need to emphasize their innovative, unique, reliable, and consumer-friendly aspects to increase consumers’ awareness of their efforts to achieve SDGs. For this, promotion and education must be offered. Additionally, they need to show their actions and efforts for SDGs by providing relevant indications and explanations on product packaging. Taiwanese consumers considered Fashion Brand, Well-known Brand, Alignment with SDGs goals, and Indications of relevant explanations as Attractive, while in China, they were classified as Indifferent. In Taiwan, consumers recognized companies that prioritized SDS with high reputation while Chinese consumers did not have a preference toward these qualities. Therefore, companies should take measures to address the insufficient awareness of SDGs among consumers. The Kano model in this study revealed that consumers in Taiwan and China had different perspectives on the quality attributes of companies’ sustainable fashion and related brand images. Understanding these differences is crucial for companies to tailor their strategies and communication to meet the expectations and preferences of consumers. In Taiwan, consumers had a positive attitude toward the attractive features of companies for SDGs, possibly because they were increasingly concerned about the efforts of companies in sustainable development. Attractive qualities for Taiwanese consumers were related to their trust in well-known brands for the companies’ social responsibility. However, in China, consumers had similar perspectives

toward these four features, indicating that they did not have a significant preference for companies' efforts for sustainable development (Table 5).

Table 5. Comparison of consumers' perceived value in Taiwan and China.

Questionnaire Items	Taiwanese Consumers	Chinese Consumers
1. Diversification	Indifferent quality	Indifferent quality
2. Avant-garde	Indifferent quality	Indifferent quality
3. innovative	Reversal	Indifferent quality
4. unique	Reversal	Indifferent quality
5. Meticulousness	Indifferent quality	Indifferent quality
6. High-end	Indifferent quality	Indifferent quality
7. reliability	Reversal	Indifferent quality
8. consumer friendliness	Reversal	Indifferent quality
9. SDGs fashion brand	Attractiveness	Indifferent quality
10. famous brand	Attractiveness	Indifferent quality
11. Projects in line with SDGs	Attractiveness	Indifferent quality
12. Label related instructions	Attractiveness	Indifferent quality

Using the decision matrix (Figs. 2 and 3), the differences in the SDGs image of companies between Taiwan and China were analyzed. The coefficients of different attributes for improving consumer satisfaction and eliminating dissatisfaction were obtained for 12 abstract reasons. In China, attributes such as diversity, avant-garde, innovation, uniqueness, refinement, high-end, reliability, and consumer friendliness showed smaller impacts on satisfaction. However, attributes such as SDGs companies, well-known brands, alignment with SDGs, and indication of relevant explanations had significant positive impacts on satisfaction. In Taiwan, attributes such as brand diversity, avant-garde, innovation, uniqueness, refinement, high-end, reliability, and consumer friendliness have less impacts on satisfaction than those including SDGs companies, well-known brands, alignment with SDGs goals, and indication of relevant explanations. These results suggested that consumers' perceived value of sustainable fashion was more important in Taiwan, and brands with relevant explanations of the relation to SDGs in their product design were more attractive. Companies in Taiwan and China must establish the image of sustainable fashion and emphasize their products' images related to SDGs. As consumers' perceived value constantly changes, companies must keep developing corresponding marketing strategies and product designs based on the consumer's demands to enhance consumer satisfaction and maintain the brand's competitiveness.

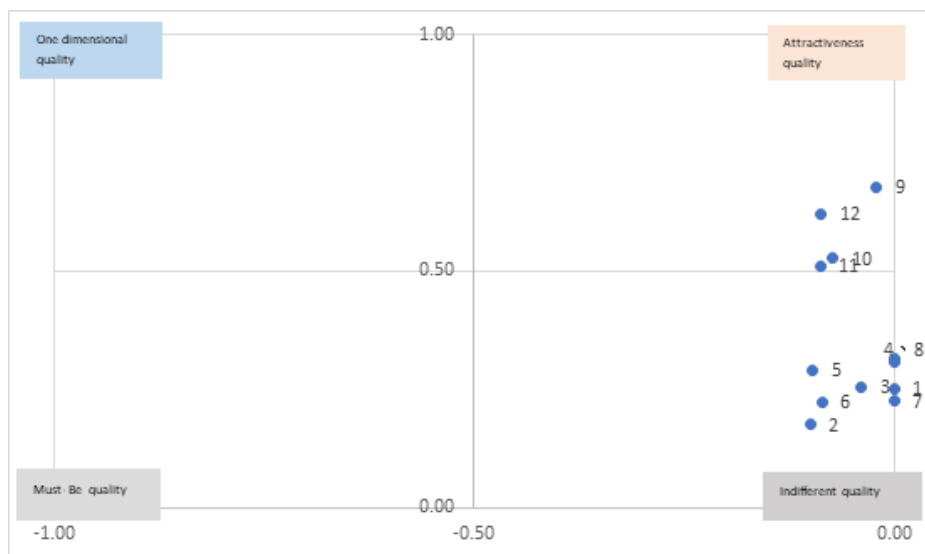


Fig. 2. CS-DS values from the decision matrix: Taiwan.

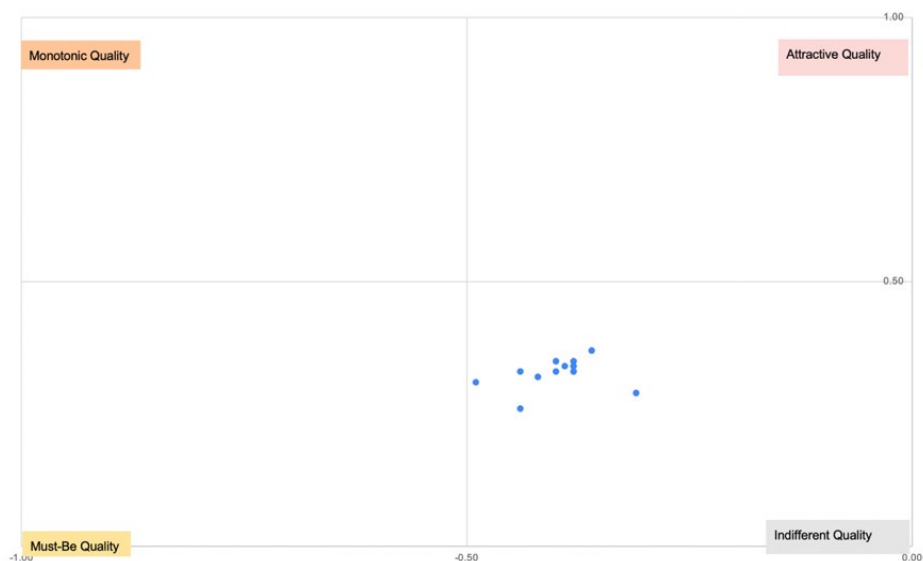


Fig. 3. CS-DS values from the decision matrix: China.

5. Conclusions

We explored the impact of the image of apparel companies for sustainable fashion and related brands on consumers' perceived value in Taiwan and China. It was found that consumers had less perceived values than expected for attributes such as diversity, avant-garde, innovation, uniqueness, refinement, high-end, reliability, and consumer friendliness. Attributes such as SDGs companies, well-known brands, alignment with SDGs goals, and indication of relevant explanations showed positive impacts on consumer satisfaction. In Taiwan, consumers showed a higher perception of companies' sustainable fashion and related brands and considered them attractive and were satisfied with those companies' products. However, consumers preferred traditional and classic design styles with less interest in overly innovative and unique designs. This was caused by a difference in their expectations and experiences regarding the implementation of SDGs of companies. In China, consumers did not have a different awareness of these attributes, indicating that they did not prefer innovation, uniqueness, reliability, and consumer friendliness. However, attributes such as SDGs companies, well-known brands, alignment with SDGs goals, and indication of relevant explanations affected consumer satisfaction in China.

Apparel companies need to establish their images for sustainable fashion and related brands and emphasize their pursuit of SDGs with relevant explanations. These attributes were found to be crucial to enhance consumers' perceived value and satisfaction. Other attributes also need to be maintained for overall consumer satisfaction. Differences were found in consumers' perceived value of sustainable fashion and related brand images between Taiwanese and Chinese consumers. Taiwanese consumers had a positive attitude towards attributes such as SDGs companies, well-known brands, alignment with SDGs goals, and indication of relevant explanations, while Chinese consumers showed neutral attitude towards these features. Therefore, companies must develop corresponding marketing strategies and product designs to enhance consumer's awareness of their sustainable fashion and related brand images in each region. The analyzed impact of companies' efforts for sustainable development on consumers' perceived value of the companies' efforts for SDGs can be a basis and reference for implementing corresponding measures. By emphasizing the effort for SDGs, companies can enhance consumer satisfaction, too, which grows their business.

Author Contributions: For research articles with several authors, a short paragraph specifying their individual contributions must be provided. The following statements should be used "Conceptualization, Fang-Pang Chang and Chia-Hui Huang; methodology, Chun-Chih Chen; software, Chun-Chih Chen; validation, Fang-Pang Chang, Chia-Hui Huang and Chun-Chih Chen; formal analysis, Fang-Pang Chang; investigation, Fang-Pang Chang; resources, Fang-Pang Chang; data curation, Fang-Pang Chang; writing—original draft preparation, Fang-Pang Chang; writing—review and editing, Chia-Hui Huang and Chun-Chih Chen; visualization, Fang-Pang Chang; supervision, Chun-Chih Chen; project administration, Chun-Chih Chen; funding acquisition, Chun-Chih Chen All authors have read and agreed to the published version of the manuscript."

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Data Availability Statement:

<https://reurl.cc/1GoV1m> Survey Data from China

<https://reurl.cc/175W79> Survey Data from Taiwan

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