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RESEARCH ARTICLE

Sustainability in Focus: Perceptions of Industrial Customers in the Sri Lankan Wood Coating Industry

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Abstract

Sustainability is becoming increasingly important in purchasing decisions in industries such as wood coating. The primary objective of this research is to explore the underlying factors and decision-making process behind industrial customers' preference towards sustainable wood coating products. Industrial customers are taken as the unit of analysis given that they use wood coatings on a large scale. A qualitative research approach with an exploratory design is used for the in-depth examination of attitudes and preferences. The data collection method was interviews followed by a semi-structured interview guide. Eight participants were interviewed, and purposive sampling was used. The Theory of Planned Behaviour (TPB) serves as the theoretical lens in explaining how attitudes, subjective norms, and perceived behavioural control influence sustainability-related decisions and it also guided the development of interview questions. The data was analyzed using Thematic analysis.

The findings of the research reveal that durability, aesthetic appeal, and protective properties are the most valued attributes in wood coatings. It also identifies the price as a decisive factor. Most industrial customers acknowledge adoption of sustainable wood coatings while it is restrained by cost, end-user demand and availability. This research also highlights that sustainability adoption is a phased process and due to the upward trend towards sustainability, Sri Lankan industrial customers are highly likely to adopt sustainable wood coatings in future. The implications of this research help manufacturers of wood coatings to make decisions regarding production of sustainable wood coatings, while also offering valuable direction for aligning industrial product strategies with evolving environmental expectations and customer preferences.

Keywords: *Environmental Awareness, Industrial Customers, Purchasing Behavior, Sustainability, Wood Coating*

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1. INTRODUCTION

1.1. Background and the Problem

In the contemporary business era, sustainability has become a strategic priority for most organizations those are aiming to meet inflating consumer expectations to gain a competitive edge (Tarnovskaya, 2023). As a result, manufacturing firms are under pressure to redesign operations to align with growing environmental demands from customers. (Blenkhorn & MacKenzie, 2017; Kumar & Christodoulopoulou, 2014; Sharma et al., 2010). As mentioned by Batagoda et al. (2024), the use of environmentally sustainable wood coating products has increased globally. Therefore, this rising trend reflects a greater possibility also for Sri Lanka to adopt environmentally sustainable wood coatings in near future and to reduce the reduce environmental footprints across the industry. The wood coating industry that consists of industrial customers such as manufacturers, construction firms, interior designers are also no exception to this emerging global shift.

Wood coatings are used to protect and enhance the surface and appearance of wood-based products. However, the application, disposal and production of wood coatings have raised questions regarding the environmental implications it creates. As a result, many industrial customers actively seek high-performance, eco-friendly wood coating options (Vega Sánchez et al., 2021).

In Sri Lanka, currently the wood coating market consists of product types such as

- Nitrocellulose lacquer
- Water-based and
- PU (Polyurethane polish).
- Pre-catalyzed lacquers

These products are often brittle, yellow over time, and contain high VOC concentrations that pose environmental and health concerns (Morris, 2020). According to the Minnesota Department of Health (2022), Volatile Organic Compounds are gases that are emitted into the air from products or processes that are harmful to humans.

As highlighted by Batagoda et al. (2024), Ultra-violet wood coating (UVWC) is a special type of wood coating that has a unique manufacturing technology with minimum environmental damage as compared to other traditional wood coating products. This is a wood coating that has been successful in many countries and some wood coating companies are in the process of introducing this to Sri Lanka as well. Ultra-violet wood coating has revolutionized the wood coating industry with sustainability aspects. Despite the technical advantages of UV wood coatings, their market success in Sri Lanka is likely to depend on industrial customers' attitudes and willingness to adopt such products. This study focuses on industrial customers such as construction firms, interior designers, and woodworking companies who are the primary users of large-scale wood coating products.

UV based wood coatings have a very low number of VOCs which are harmful. Table 1 below shows a comparison of VOCs from other wood coating products and UV based wood coating.

Table 1
VOC levels of coatings used in wood applications

Product Type	VOC content
WB UV 1	<10
WB UV 2	<50
WB UV 3	<25
Pre-catalyzed lacquers	<185
Water Based conversion varnish	<200
Solvent Based conversion varnish	<500

Note. Data compiled and calculated from Morris (2020)

According to the above table, UV based wood coating variants have a low amount of VOC usage and low toxicity that will cause less health hazards to users. In addition to these, as Morris (2020) highlights, there are several benefits of UV wood coating such as,

- It has excellent resistance and mechanical properties.
- A very low solvent emission and excellent application properties.
- Excellent block resistance immediately after cure.

- Chemical and stain resistance of Water-based UV coatings is superior than solvent-based conversion varnishes.

Given these advantages, UV wood coatings hold a strong competitive potential. However, the extent to which industrial customers in Sri Lanka are willing to prioritise sustainable alternatives over traditional coatings remains unclear. This presents a clear research gap concerning customer perceptions and purchasing influences. Therefore, the research problem or the gap addressed in this study is the limited understanding of the behavioural process through which industrial customers in Sri Lanka make sustainable procurement decisions in the wood coating industry. This study aims to explore the process behind how industrial customers perceive sustainability in wood coatings and how these perceptions influence their purchasing decisions.

1.2. Research Questions

RQ1: What factors influence industrial customers' selection of wood coating products in Sri Lanka?

RQ2: How do perceptions of environmental sustainability shape the purchasing behaviour of industrial customers in the wood coating industry?

2. LITERATURE REVIEW

2.1. The Growing Importance of Environmental Sustainability

In the contemporary business era, growing environmental and sustainability concerns have led to increased interest in integrating eco-conscious practices into business operations (Sharafizad et al., 2022). According to the World Commission on Environment and Development (1987), sustainability is viewed as the growth that fulfils the current needs of societies while preserving enough resources for future generations to satisfy their own needs as well. As Pettinger (2018) notes, environmental sustainability emphasizes the need for manufacturing processes that do not harm the environment.

Understanding how environmental sustainability practices translate into operational choices requires a focus on how such practices are defined and adopted (Khan et al., 2023; Tennakoon & Janadari, 2021). These practices encompass diverse strategies, actions and policies aimed at mitigating environmental impact, conserving resources, and promoting sustainable development. While many studies highlight the effectiveness of these strategies (Kar et al., 2022; Ozsari, 2023a), others question whether their adoption is consistent across sectors or merely symbolic, raising concerns over greenwashing and superficial compliance (Gibbons, 2020). These debates are echoed across industries such as energy, urban planning, and agriculture (Kar et al., 2022; Ozsari, 2023a, 2023b). Despite limited empirical research on Sri Lanka's manufacturing sector, anecdotal evidence suggests increasing awareness and interest in sustainable production processes within industries like furniture and construction.

As mentioned in the study by Batagoda et al. (2024), Ultra-violet wood coatings are gaining popularity globally due to their customer benefits and environmental advantages. This trend suggests growing momentum in the global and possibly local wood coating industries toward sustainable alternatives.

Further, it has been observed that the scope of environmental sustainability keeps evolving (Gibbons, 2020). Due to the regulatory concerns, changing environmental advancements, social pressures and expectations, and technological advancements, there can be seen significant transformations in the scope of environmental sustainability. As highlighted by Feng et al. (2022), the early efforts towards environmental sustainability have focused on controlling pollution and compliance with environmental regulations. Yet, tensions remain between reactive compliance and proactive integration of sustainability into core strategy. Some industries adopt only minimal measures to meet legal requirements, while others embed sustainability into innovation and value creation (Feng et al., 2022; Scalabrino et al., 2022). However, with the growing importance of environmental awareness, much broader scope was followed encompassing concepts such as corporate social responsibility (CSR), circular economic principles, and the sustainable development goals (SDGs) set forth by the United Nations (Scalabrino et al., 2022). Therefore, with this evolving scope of sustainability, it is clear that the wood coating industry has also focused on sustainability aspects in production

as is needed to clarify if the intended customers are willing to embrace such as purchase sustainable wood coatings.

2.2. Theory of Planned Behaviour

The Theory of Planned Behaviour (Ajzen, 1991), which extends the Theory of Reasoned Action by including perceived behavioural control, provides a well-established framework for predicting behaviour through intention. TPB is particularly relevant to this study because it focuses on understanding how individual or organizational actors form intentions—especially under the influence of attitudes, perceived norms, and perceived control—which is central to industrial purchasing behaviour.

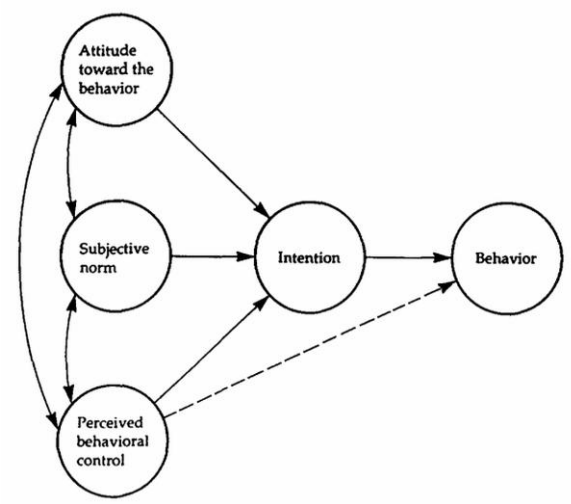
According to the Theory of Planned Behaviour, attitudes refer to the positive or negative evaluation of an individual for engaging in a certain behaviour, or the fond towards a certain state of affairs. If a person has a positive intention towards a certain state of affairs, there is a high likelihood of performing the given behaviour in favour while if there is a negative attitude, it restricts the person from performing the intended action. As Ajzen (1991) says, subjective norms refer to the social pressures that different societal groups exert on an individual which determines to perform or not perform the intended behaviour. Different research has shown that subjective norms have a significant influence on intentions of a person specifically in contexts where approval or preference of social groups are highly valued (White et al., 2009). The perceived behavioural control refers to the belief of an individual in their ability to perform a certain task. It is influenced by internal factors such as skills, knowledge and external factors such as resource availability, social acceptance (Ajzen, 1991). Terry and O'Leary (1995) in their research have highlighted the importance of perceived behavioural control in predicting the actual behaviour of an individual given that they are constrained by different barriers. For instance, if industrial customers believe that using environmentally sustainable wood coatings will enhance their company's reputation and make clients happy, they are more likely to develop a favorable attitude toward adopting such coatings. If industrial customers believe that key stakeholders, such as clients, regulatory bodies, mostly their end-consumers expect them to use environmentally sustainable coatings, they may feel compelled to adopt them. If industrial customers believe they have access to

affordable and high-quality environmentally sustainable wood coatings, and possess the technical expertise to apply them effectively, their perceived behavioral control will be higher, leading to a stronger intention to use them. It favours all three elements of the theory, it can be said that industrial customers have a positive intention towards using sustainable wood coatings and will lead to a behaviour of adopting such coatings in the manufacturing process.

The interaction of these three components attitude, subjective norms, and perceived behavioural control makes TPB an appropriate theoretical lens for this study. Unlike frameworks such as Stakeholder Theory that focus on external influences, TPB captures internal cognitive processes of decision-making in B2B purchasing. In the context of Sri Lanka, where businesses often balance customer demands, regulatory constraints, and cost-related concerns, TPB allows for a nuanced understanding of industrial customers' intention formation regarding sustainable procurement.

As depicted by Ajzen (1991), this phenomenon is well explained by the following diagram in figure 1.

Figure 1
Theory of Planned Behaviour



Note. Figure 1 demonstrates the Theory of Planned Behaviour based on attitudes, subjective norms and perceived behavioural control and how they directly impact intention and subsequently impacts the behaviour of a person by I. Ajzen, 1991, *Organizational Behavior and Human Decision Processes*.

The Theory of Planned Behaviour has been found to be applied across a wide range of domains including the advertising, public relations, health care and sustainability sectors (Bosnjak et al., 2020). In this study, TPB provides a useful base for analysing how internal attitudes and perceptions translate into actual decisions on wood coating product purchases.

2.3. Attributes valued in wood coatings

Wood coatings serve as dual-purpose paint on wood-based products. On the one hand, it enhances the aesthetic appeal for wood-based products while on the other hand, it provides protection against degradation and keeps the wood long lasting (Anwar et al., 2018; De Meijer, 1999; Ekstedt, 2002). Selecting a wood coating requires balancing visual appeal with long-term performance. Attributes generally fall under three themes: aesthetic, protective, and application-related characteristics. (Anwar et al., 2018; Ekstedt, 2002). These attributes of a wood coating product can be identified as aesthetic characteristics, protective properties, and application-related factors.

From an aesthetic standpoint, desirable wood coatings enhance surface gloss, colour uniformity, and smoothness (De Meijer, 1999; Ekstedt, 2002). Wood coatings have the ability to give an aesthetically pleasing surface appearance and colour to a wood product. The coating is identified as good quality if it can retain the gloss and colour for a longer period of time without damage. It should not fade away the colour due to expose to the solar radiations (Ekstedt, 2002). As explained by Zhang (2003), not specifically the functionality or durability, but for some customers the aesthetic characteristics such as shining and smooth surface at a glance can be a driving factor to purchase a wood coating.

From a functional and protective perspective, a key attribute of wood coating is the durability. The wood coating should have the functionality to withstand various environmental stressors to prevent wood degradation (Anwar et al., 2018; De Meijer, 2001; Ekstedt, 2002). The protective properties of wood coatings or often called barrier properties play an important role in selecting materials for durability (Ekstedt, 2002). It is said that exterior wood coatings should be further durable to retain their physical properties and to sustain amongst various external environmental interactions such as heavy solar rays or rainwater (Ekstedt, 2002).

Applying a wood coating is essential to protect wood from water, weathering and humidity (Anwar et al., 2018)**.** As spotted by Anwar et al. (2018), tests such as impact resistance test, adhesion (pull off test/crosscut), abrasion, scratch test, dry heat test, temperature-change test are used to test the quality of a wood coating product

Batagoda et al. (2024) identify key product attributes including durability, sustainability, distinctive features, novelty, brand image, and product popularity. This highlights the multi-dimensional nature of buyer preferences, especially in industrial contexts where performance, cost, and environmental impact intersect. While much global literature discusses these features, there remains limited empirical evidence from the Sri Lankan context on how such attributes influence purchasing decisions in the wood coating sector.

3. RESEARCH METHODOLOGY

This research is based on a qualitative methodology with an interpretivist stance and a subjective ontology (Saunders et al., 2009). A qualitative exploratory research design was adopted to allow an in-depth understanding of the attitudes and preferences of industrial customers regarding sustainability in wood coatings (Saunders et al., 2009).

This study focuses on industrial customers in Sri Lanka who use wood coatings in their business operations. Given their frequent use of such products in construction and design activities, they represent a relevant population for exploring sustainability perceptions. The data collection of the research was conducted through in-depth interviews to gain a deep understanding of the real perceptions and preferences of industrial customers towards the aspect of sustainability in wood coatings. Different interview methods such as face to face interviews, online interviews, telephone interviews were used to collect data from the respondents. A semi-structured interview guide was used as the data collection instrument which enabled the respondents to share their views openly followed by some follow-up questions as well. Here, the data is collected at a single point in time in this study and therefore considered to be a cross-sectional study.

The Theory of Planned Behaviour (Ajzen, 1991) served as the theoretical lens guiding this research. It informed both the development of the interview guide and the interpretation of findings, particularly in understanding the behavioural drivers behind sustainability adoption. The data collection process was terminated after interviewing eight industrial customers as the level of saturation was reached and the interviewees are given an anonymous code for the ease of analysis and to protect the anonymity which is identified as P-01 to P-08. Purposive sampling was used to intentionally select participants who could offer rich and relevant insights aligned with the study's objectives and context (Campbell et al., 2020).

Following Braun and Clarke's (2006) framework, thematic analysis was employed to identify patterns and themes across participant responses and to understand commonly expressed perceptions and behaviours among industrial customers. According to the thematic process, data have been initially familiarized and coded. First order codes, second order codes and themes will be then generated and named accordingly.

This research was conducted after considering all the ethical considerations from different viewpoints. In this study, respondents are fully informed about the purpose of this research. And participants were given the freedom to withdraw their participation at any time. The anonymity of the respondents will be maintained throughout the research. Relevant references and in-text citations are used in this research to give credit for the information taken from multiple sources. As Tracy (2010) mentioned, all procedural ethics, situational ethics, relational ethics and exiting ethics are being followed in this research study.

4. FINDINGS AND DISCUSSION

4.1. Interviewee details

Table 2 below shows a summary of the interviewee's details. The respondents are selected based on the convenience of accessing them and specifically industrial customers who use wood coatings in their business activities are only selected for interviews.

Table 2

Interviewee Details

No.	Interviewee Identification	Particulars
1	P-01	A freelancer and a designer in an interior designing company
2	P-02	A factory manager in a timber manufacturing organization
3	P-03	A factory manager in a timber work factory
4	P-04	An owner of a contract-taking construction company
5	P-05	A factory manager in a wood working company
6	P-06	An operations manager in a timber manufacturing organization
7	P-07	A procurement manager in a construction company
8	P-08	A freelancer in interior design

Note. Developed by author

4.2. Data Analysis

Table 3 below shows how the data analysis is done in the research. Based on the literature review and interview transcripts, First order codes have been generated and thereby they have been narrowed down to second order codes and the themes have been generated in the final stage.

Table 3
Coding table

First-Order Codes	Second-Order Codes	Themes
- Durability is the most important aspect - We select based on the type of wood and intended use	Product Performance	Theme 1 - Key Attributes Valued in Wood Coatings
- Water resistance, stain resistance, pricing - Easiness to clean, smoothness of finishing	Functional Features	
- We mainly use Polyurethane (PU), but it's expensive - PU does not emit a smell	Chemical properties	
- We mainly see whether the coating protects against bugs, harsh weather and rain	Protective Aspects	
- Most customers are more price-conscious now - Customers will go for the cheaper product	Price Sensitivity	Theme 2 - Customer Priorities in Purchasing
- Customers look for reputation and trust	Brand & Trust	
- Foreign customers demand top quality, but local buyers prioritize price	Foreign vs. Local Demand	
- I value environmentally friendly products	Personal Preference for Sustainability	Theme 3 - Preference for

-	Yes, I always try to use eco-friendly products		Environmentally Friendly Products
-	It depends on how they market the product	Practical Constraints	
-	We prioritize matching our requirements first		
-	Initially, we focused on requirements, but now we consider eco-friendly materials like bamboo	Transitioning Towards Sustainability	
-	Some corporate clients care, but most households do not	Mixed Market Response	Theme 4 - Willingness to Pay for Sustainability
-	It's 50:50—some will, most won't		
-	Customers don't pay only for sustainability, but also for quality	Value Perception	
-	Some companies like DLM will pay extra		
-	It will be a competitive advantage in the future	Competitive Advantage	Theme 5 - Sustainability as an Industry Trend
-	Sustainability is becoming a stronger trend	Gradual Shift	
-	It will have a big influence in the future, but not now		
-	Some companies have KPIs for sustainable products, so it will have a huge impact	Industry KPIs & Regulations	
-	I personally value environmentally friendly products	Positive Attitude Towards Sustainability	Theme 6 - Positive Intention towards sustainability
-	If it's good quality, I don't mind paying more		
-	Clients demand sustainability, so we follow	Favourable Subjective Norms	
-	Some companies have policies enforcing sustainability		
-	We want to use sustainable products, but cost is a challenge	Stimulated Perceived Behavioural Control	
-	If availability and price were better, more would buy		

Note. Developed by author

4.3. Discussion of findings

The discussion of this research is based on the six main themes that are developed based on the codes which are generated from literature and interview data. The theory of planned behaviour acts as a theoretical lens in supporting the discussion of findings from the research. The six main themes of this research are,

- Theme 1 - Key Attributes Valued in Wood Coatings
- Theme 2 - Customer Priorities in Purchasing

- Theme 3 - Preference for Environmentally Friendly Products
- Theme 4 - Willingness to Pay for Sustainability
- Theme 5 - Sustainability as an Industry Trend
- Theme 6 - Positive Intention towards sustainability

4.4. Key Attributes Valued in Wood Coatings

According to the interview findings, customers value multiple attributes of a wood coating before selecting a product. Some of such main attributes are product performance, functional and aesthetic features, chemical properties and protective aspects.

When analyzing the interview data, one of the most frequent attributes that was discussed by many interviewees is the durability of the product. Most participants have highlighted the fact that a wood coating must be long lasting and able to withstand environmental stressors such as rain, sunlight, etc. As P-04 noted, *"Durability is the most important aspect that we need to prioritize. Thereby, we always look for the quality of wood coating products".* Similarly, P-08 stated that their selection criteria focus on *"quality, durability, and price of the product".* This perspective which was stated by the interviewees can be further approved with the literature support from related articles by Ekstedt (2002), Anwar et al. (2018), and De Meijer (1999). They too have mentioned that durability is a key attribute ensuring wood coatings offer long-term effectiveness and protection against degradation. Additionally, P-02 explained, *"Although sometimes the product is good, we do not buy it if it takes more than 4 hours to dry".* This deals with the chemical properties of the product particularly regarding drying time and material composition. Anwar et al. (2018) has emphasized in their writings that industrial customers prefer coatings that balance performance efficiency with practical application needs as stated by P-02.

Another major attribute is aesthetic appeal or the visual impact of the product. Customers expect the quality while having the appearance of the surface enhanced. As P-03 stated, *"Mainly the dye, then whether it has stains, final coating".* Similarly, P-01 mentioned, *"Easiness to clean, smoothness of finishing, whether it emits a choking odor, colour of the coating, durability ... yes, things like that".* This idea aligns with the literature from Zhang

(2003), who suggests that for some customers, the aesthetic characteristics, such as gloss and smoothness of the surface, are primary drivers of purchasing decisions, even over durability. Ekstedt (2002) and De Meijer (1999**)** identify that overall visual aspect, gloss and colour retention are key drivers of consumer preference for wood coating products.

Beyond the aesthetic appeal and performance, the wood coating should be strong functional enough to protect the wood from degradation while resisting external factors such as weather conditions, moisture, and insects. As P-05 noted, *"We mainly see whether by applying that wood coating, we can protect the product from animals like bugs. And we see how the wood coating can protect the wood from harsh sunlight and rain".* Ekstedt (2002) too stresses about the barrier properties which are vital in selecting durable coatings, especially for outdoor use. Furthermore, Anwar et al. (2018) highlights that it is essential to test coatings for impact resistance, adhesion, and temperature tolerance to ensure they meet industrial standards. This aligns with P-07's statement that their company selects coatings based on *"the type of wood, the intended use of the coated surface, and the environmental conditions the wood will be exposed to."*

As per the above findings, performance, durability, aesthetic appeal, protective properties such as impact resistance, adhesion, and temperature tolerance, brand reputation, drying time and resistance to external damage keeps as the major attributes for industrial customers to choose a wood coating product. These findings suggest that industrial customers view wood coatings not only as protective tools but also as strategic inputs that influence product quality, customer satisfaction, and brand image. For practice, this means manufacturers must ensure that sustainable coatings offer the same (or better) durability and appearance as conventional ones to gain acceptance.

4.5. Customer Priorities in Purchasing

According to the findings, it reveals that industrial customers in the Sri Lankan wood coating industry prioritize price sensitivity, brand trust, and market differences between local and foreign buyers when making purchasing decisions.

Price is considered an important factor for industrial customers when making the purchase decision. P-02 stated, *"As per the current condition, they mainly consider the price. Years ago, they considered the quality mainly, but now they mostly consider the price"* Similarly, P-03 noted, *"Based on reliability, they allow us to use anything. But if they have a budget, we match it with the budget also".* These quotations show that quality is important, but price has become a decisive factor. Also, as per P-03's quotation, it says that industrial customers sometimes have a budget constraint owing to the budget allowed by the end consumer. They will have to choose between different dimensions of the product based on the budget of the final consumer who places the order. Batagoda et al. (2024) highlights that affordability drives industrial purchasing decisions. As per the view of Kar et al. (2022), businesses prioritize cost effective solutions over high-end products because economic conditions strongly influence business profitability.

Along with price, brand reputation and trust towards the product or the company, or the corporate partnership also influence the decisions made by industrial customers. P-07 explained, *"We mainly look for reputation and trust, availability, quality standards, performance, and project requirements".* This concludes that not only price, but factors such as quality, performance, trust and the availability of the product too influence purchasing decisions. This view is supported by Batagoda et al. (2024) and similarly Pettinger (2018) says that businesses often seem to reduce risks by preferring suppliers with strong track records and who provides a good customer support service.

Another notable finding is that local customers and foreign customers show a different preference to quality versus price expectations. P-06 stated, *"Foreign customers are concerned only about superior quality; if quality is not up to excellent standard, they reject it. But local customers are mostly concerned about prices".* This shows that export-driven manufacturers would be fond of using high quality products with higher sustainability standards while manufacturing for locals would have more weight towards affordability. Feng et al. (2022) too supports the argument that export industries emphasize rigid quality standards.

In conclusion, it indicates that customer purchasing decisions are shaped by budget of end consumers, price versus profitability considerations, brand reputation, and market differences where foreign buyers always adhere to strict quality standards over local customers. This reinforces that sustainability cannot be promoted in isolation from pricing concerns. Practically, this means suppliers should offer sustainable options that match price expectations or highlight long-term value to shift perceptions. Theoretically, it shows that economic considerations may override attitudinal support, which has implications for the TPB's assumption that intention leads to behaviour.

4.6. Preference For Environmentally Friendly Products

The findings suggest that some customers are willing to purchase environmentally friendly products while others oversee the cost considerations and buy anything which is offered at a lower cost. However, that decision depends on their personal values, and practicality of the process.

Most interviewees responded that they are valuing environmentally friendly products. P-01 stated, *"Usually, I value products that are environmentally friendly."* Similarly, P-08 noted, *"Yes, I always try to use eco-friendly products for my work".* These quotations prove that some participants are personally committed to sustainability. Sharafizad et al. (2022) shows that purchasing behaviour of many industries are influenced by personal preference of top level decision makers in such industries. Moreover, Pettinger (2018) highlights that many companies see the investment they put on to sustainability as a long term investment that would improve their brand image and company reputation.

Some of the respondents mentioned that preference towards sustainability depends on the way a company market its product. P-02 explained, *"Not usually. It's based on how they market the product to customers. If they can convince the final customer about product benefits, they will prefer it more".* This tells that if suppliers or the company is successful in promoting the product properly and delivering the value proposition, it can influence the purchasing behaviour of industrial customers. Additionally, P-05 stated, *"We will mainly see whether it will match our requirements. And also, discounts are important. If the company gives us more*

discounts, we will tend to buy that product". Economic incentives are also important to adopt sustainable products (Tennakoon & Janadari, 2021).

It can be seen from the respondents' views that there is a gradual transition towards sustainability. Adopting a sustainable product does not happen at once, it takes time. P-06 noted, *"Initially, we see into our requirements, but now we gradually go into environmentally friendly products. Even timber, we use bamboo".* This reflects a progressive shift in industry attitudes towards sustainability which is consistent with Scalabrino et al. (2022), who argue that businesses increasingly view sustainability as a competitive advantage over just a compliance requirement.

Furthermore, P-07 emphasized the importance of being updated about the latest sustainability trends by stating, *"We continuously strive to stay informed about the latest eco-friendly materials and practices, seeking opportunities to minimize our environmental impact".* This finding reinforces the idea of Gibbons (2020), who suggests that social pressures and regulatory backgrounds are pushing industries toward sustainable transition.

The data reflects the tension between personal values and economic constraints. From a practical standpoint, this highlights the need for better sustainability marketing and incentive structures. From a theoretical angle, it reveals that perceived behavioural control (affordability, availability) can mediate or even override attitude and norms in shaping behaviour.

4.7. Willingness to Pay for Sustainability

According to the findings, this is twofold. Some customers are willing to pay a higher price for sustainability while some are not.

Some of the respondents stated that most of corporate clients (end consumers) are willing to pay a higher price for sustainability since sustainability is a key factor in their corporate values. P-01 noted, *"Yes. Most corporate clients are very concerned about such factors. But I would say that households are not that much concerned, though some do value it".* On the same hand, it notes that households are not willing to be more concerned about sustainability

because they do not use wood coatings on a large scale. Scalabrino et al. (2022) too supports this findings in literature. But P-03 observed, *"That is 50:50, there are some customers like that, but not all. I think the majority are not, they see to buy at a lower price."* Similarly, P-02 explained, *"Based on the current conditions, it's hard to say so. But there will be a few customers who are willing to pay more for a sustainable product".* This is consistent with Gibbons (2020), who found that economic uncertainty influences willingness to pay for sustainability, especially in cost-conscious markets. However, P-03 and P-02 have stated the general preference of most households.

Some respondents have highlighted that customers are willing to pay more if they gets marginal benefits beyond sustainability. P-04 stated, *"Yes, all would like to try this out as this is new to all of us. Also, they are not paying only for the sustainability aspect, but also for a high-quality product."* Similarly, P-06 noted, *"Some companies to which we provide services, like DLM, don't have an issue, and they would pay extra".* These responses merely are consistent with Batagoda et al. (2024). They say that the willingness to pay for sustainability increases when customers find the product to be superior and yield marginal benefits compared to a traditional product.

This suggests a segmented market response, where B2B (corporate) clients are more open to paying for sustainability than household segments. Practically, suppliers should target corporate clients as early adopters. Theoretically, this supports TPB's role of subjective norms and perceived behavioural control as conditional drivers of purchasing behaviour.

4.8. Sustainability as an Industry Trend

Sustainability is viewed as important in the global wood coating industry and according to Batagoda et al. (2024), countries such as Bangladesh, India are using Ultra-violet based wood coatings in production which is a sustainable product.

Several participants recognized that sustainability could become a competitive advantage in the wood coating industry. P-01 stated, *"I think it will be a competitive advantage in the future if we use sustainable products in our production activities".* Similarly, P-03 observed, *"Sustainability in production is becoming a stronger trend, and it will definitely hit the wood*

coating industry as well". Sharafizad et al. (2022) argue that businesses adopting sustainability can differentiate themselves in the market, attract environmentally conscious customers, and enhance their corporate reputation. Scalabrino et al. (2022) says that businesses failing to adopt sustainability shows less competence to survive in the industry.

Some participants have mentioned that there is a trend towards sustainability and it is still in the initial stages in Sri Lanka. P-02 commented, *"There can be a big influence in the future, but not now".* This idea is supported by Feng et al. (2022) where they tells that sustainability adoption is influenced by technological advancements, regulatory complances and chanhing customer demands and is a phased approach that gradually occurs. Additionally, P-07 noted, *"Some companies have KPIs for using sustainable products, so this is of course a trend and will be a huge impact in the future. Those who use sustainable products can benefit a lot".*

These insights indicate that sustainability is not merely an ethical imperative, but a growing market expectation. This suggests businesses that embed sustainability into their strategic planning and KPIs may gain first-mover advantage. It also reflects how subjective norms (industry standards, regulations) increasingly shape decision-making.

4.9. Positive Intention Towards Sustainability

The overall findings of the research shows that there is a positive attitude towards sustainability by the Sri Lankan industrial customers which is influenced by attitudes, subjective norms and perceived behavioural control as per the theory of Planned Behaviour (Ajzen, 1991). However, it is noted that sustainability is not fully embedded in purchasing decisions of industrial customers, but there is an indication that a trend towards sustainability is in focus and more biased decisions towards sustainability can happen.

Given the marginal benefits of sustainability for different stakeholders and using products such as Ultra-violet wood coating that yield higher benefits, many participants demonstrated a positive attitude towards sustainability. P-01 expressed this sentiment, stating, *"Usually, I value products that are environmentally friendly".* Similarly, P-04 stated, *"Yes, we like to give priority to environmentally friendly products".* These quotations from industrial

customers show that they are interested in sustainable products, and it can lead to sustainable purchasing behaviours in future as exposed by the framework in Ajzen (1991).

From the interview findings, it is evident that subjective norms such as social pressures and stakeholder expectations too impact the adoption of sustainability products in manufacturing processes of industrial customers. P-02 explained, *"If they can convince the final customer about product benefits, they will prefer it more. Then we can use it because they are aware of the product and asking for it".* This mainly highlights the fact that industrial customers place orders as per the instructions of the final consumer or their client. If it is possible to convince the final customer about the benefits of sustainability, then it would be easy for industrial manufacturers to inculcate sustainable products such as UV wood coating in their manufacturing. White et al. (2009) too has mentioned that industrial customers are more likely to prefer sustainable products when their industry peers and clients too demand such. Moreover, some businesses have already made KPIs which include sustainability as regulatory pressures from company's top management or industry standards. P-07 noted, *"Some companies have KPIs for using sustainable products, so this is of course a trend and will be a huge impact in the future".* Feng et al. (2022) has also supported this perspective in literature. Additionally, P-06 mentioned about the phased adoption of sustainability in business activities, "*Initially, we see into our requirements, but now we gradually go into environmentally friendly products".* These facts conclude that there is a favourable aspect towards sustainability from end users also which can in turn stimulate purchasing behaviour of industrial customers.

It can be seen that the perceived behavioural belief in sustainable products being feasible and manageable among industrial customers is rising. Given the specification that sustainable wood coatings are offered at competitive prices that yield marginal benefits, most industrial customers are willing to adopt them. P-06 emphasized, *"Even timber, we use bamboo,"* which indicates that businesses are actively exploring eco-friendly alternatives when they find feasible. P-05 highlighted, *"If the company gives us more discounts, we will tend to buy that product".* This shows that perceived behavioural control is reinforced when products are affordable, accessible, and aligned with operational needs.

In conclusion, it can be seen that industrial customers have a positive intention towards sustainability influenced by favourable attitudes, promising social expectations and increasing perceived behavioural control. There can be seen challenges such as pricing and availability that demotivate customers, but still there are many things for customers to adopt sustainable wood coating products. In order to accelerate the buying behaviour, it is suggested that sustainable wood coating products such as UV based wood coating should be offered at competitive prices while having a utmost availability. Manufacturing companies of these sustainable wood coatings should educate final consumers also regarding the benefits of sustainable products. These findings reinforce the TPB framework, confirming that all three components; attitude, subjective norms, and perceived behavioural control are active among industrial customers. However, the gap between intention and action underscores that TPB's predictive strength may be limited without addressing structural barriers like cost and supply. For practice, this means that even when customers have good intentions, adoption may lag unless these external constraints are managed.

5. CONCLUSION, IMPLICATIONS AND AVENUES FOR FUTURE RESEARCH

5.1. Conclusion and implications

According to the findings of the research, it shows that industrial customers of the Sri Lanka wood coating industry show a positive intention towards buying a sustainable wood coating product and values such products. That is influenced by the end-consumer demand, cost, brand trust, and perceived feasibility. Most industrial customers are valuing the marginalized benefits of sustainable wood coatings such as Ultra-violet wood coating while some remain restrained by budget constraints and traditional mindset. However, due to the increasing awareness of environmental standards, regulatory pressures and rising industry trends, there can be seen a gradual shift from traditional wood coatings to sustainable wood coatings such as UVs which can stimulate the purchasing behaviour in future years to come.

Furthermore, to accelerate this transition, businesses may consider enhancing customer awareness through campaigns, offering more attractive pricing schemes such as bulk

discounts, and expanding the supply chain to ensure wider product availability. Encouraging partnerships between manufacturers and industrial customers such as construction companies, and embedding sustainability standards into corporate policies and KPIs, can also support the adoption of sustainable coatings. Policymakers, too, may play a role by exploring possibilities for subsidies and institutional incentives to promote sustainable procurement practices.

Also, this study contributes to the growing body of literature on sustainability in B2B contexts by applying the Theory of Planned Behaviour to industrial purchasing decisions. It highlights how attitudes, stakeholder expectations, and perceived feasibility interact to shape sustainable procurement behaviour. These insights extend existing theory by demonstrating how external market forces and operational constraints influence intention-behaviour alignment in industrial settings.

5.2. Avenues For Future Research

This study has been done as a cross-sectional study, therefore a longitudinal study can be done to investigate how market dynamics and regulatory shifts affect the adoption of sustainable products. Since it is only considered the wood coating industry, it can be further expanded to assess the adoption of sustainable products in related industries such as paint industry, constructions, furniture to identify the cross-industry trends. A quantitative study can be conducted to evaluate the price elasticity of consumers towards sustainable products and their willingness to pay for eco-friendly products. Further research can be done to see the utilization of sustainability standards across the supply chain of the industry rather than only considering one point which is industrial customers in this instance.

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