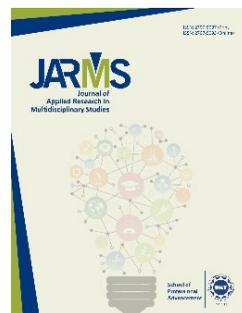


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**Title:** The Golden Circle of Sustainability: Aligning Why, How, and What

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# The Golden Circle of Sustainability: Aligning Why, How, and What

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## Abstract

Sustainability has become a buzz word and garners a lot of scholarly attention. To achieve business sustainability, sustainable development and sustainable performance play a vital role. However, frequent use of terms such as sustainability, sustainable development, and sustainable performance interchangeably leads to misunderstanding and lack of conceptual clarity. This conceptual paper provides a framework to conceptually clarify each term by using Simon Sinek's Golden Circle framework based on why, how, and what. This study offers a framework which connects purpose with action and action with performance, along with the Quadruple Bottom Line (QBL) approach, that is, economic sustainability, social sustainability, environmental sustainability, and corporate spirituality. In addition, it shares the multi-stakeholder perspective which includes multiple players, namely individuals, companies and nations as important contributors. This study was conducted in light of the Golden Circle framework and it highlights sustainability as 'why' which comprises purpose, sustainable development as 'how' which comprises action, and sustainable performance as 'what' which comprises the outcome. This results into a clear concept and understanding of sustainability, sustainable development, and sustainable performance for individuals, companies, and countries, from purpose to action to performance.

**Keywords:** conceptual model, Golden Circle framework, sustainability, sustainable development, sustainable performance, why-how-what

## Introduction

In research and practically, the terms sustainability, sustainable development, and sustainable performance are used interchangeably, which makes their interpretation and understanding rather unclear and confusing (Ruggerio, [2021](#); Sheehy & Farneti, [2021](#); Whyte & Lamberton, [2020](#)). The overlapping and intermix of these terms makes it harder to clarify the

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difference between sustainability as an idea, sustainable development as a strategy, and sustainable performance as the result (Olawumi & Chan, [2018](#); Ruggerio, [2021](#)). Due to the specified non-clarity, it leads to their varied theoretical and practical understanding and application, which lacks interconnectivity and coherence.

Sustainability is the need of the hour for individuals, organizations, societies, and countries. At individual level, adopting sustainable activities such as waste minimization, energy saving, and choosing brands that promote sustainable practices can lead to health improvement and contributes to environmental sustainability (García-Sánchez et al., [2022](#)). Organizations that adopt sustainability promote innovation, increase efficiency, and receive a good reputation (Fosu et al., [2024](#)). Similarly, organizations that integrate sustainability into their operations generally remain environmentally-friendly, which enhances stakeholder trust, as well as that of investors and consumers (Khan, Umar et al., [2022](#)). The adoption of sustainable practices at the national level enhances resilience to climate change, preserves biodiversity, and protects natural resources (Oliveira & Proença, [2025](#)). Ultimately, the current need is met without compromising the wellbeing of future generations by integrating sustainability into daily decisions and policy choices.

Creating society in which individuals can prosper economically, socially, and environmentally requires sustainable development. At individual level, it improves the basic necessities, such as water, education, and healthcare. These components enhance daily living and contribute to the establishment of equitable, more inclusive societies (Ashida, [2023](#)). At organizational level, adopting sustainable development enhances organizational performance and provides new commercial prospects. It also contributes in earning the trust of stakeholders, investors, and customers who are more concerned with ethical and sustainable practices and operations (Filho et al., [2022](#)). At national level, sustainable development launches the footing for poverty alleviation, betterment in governance, and economic diversification. It helps the governments to formulate policies that focus on reducing environmental degradation and socioeconomic inequality, while adhering to international sustainability obligations (United Nations, [2024](#)). Understanding and investing in sustainable development is crucial, since it enables the society to address contemporary difficulties and foster a more equitable and resilient future.

Sustainable performance in light of Triple Bottom Line (TBL) leads to long-term success by maintaining the balance between economic, social, and environmental concerns (Nogueira et al., [2023](#)). Organizations that emphasize sustainability enhance job satisfaction, provide a feeling of equity, and contribute to the wellbeing of individuals (Corbett, [2024](#)). At organizational level, integrating ESG (Environmental, Social, and Governance) principles into their operations is not merely a moral obligation; it also mitigates risks, fosters innovation, and maintains competitiveness in the global marketplace (Liu et al., [2023](#)). Sustainable performance at organizational level attracts a greater number of investors and also helps to mitigate regulatory frameworks in a better way. At country level, sustainable performance enhances governance, upgrades global standing, and fosters collaboration between public and private sectors to construct a resilient future (de Souza Barbosa et al., [2023](#)). As institutional pressure increases, sustainable performance becomes an essential criterion for evaluating long-term value and impact.

This paper uses Simon Sinek's Golden Circle paradigm (Sinek, [2009](#)) to explain the above notions, showing how they are related to one another but also contribute differently to the attainment of sustainable performance. The basic idea is that sustainability needs to start with a clear 'why' (purpose), then move on to a strategic 'how' (process), and end with a quantifiable 'what' (performance) (Hermundsdottir & Aspelund, [2022](#)). This conceptualization of sustainability provides a methodical and feasible way from goal to effect (Dai, [2025](#); Hofstad, [2023](#)). The three components of this paradigm namely why, how, and what offer a rational foundation (Callaghan & Mitchell, [2024](#); Ogryzek, [2023](#)).

Using the Golden Circle framework, this conceptual paper's main aim is to make clear the functions and connections among sustainability, sustainable development, and sustainable performance. This is achieved with the use of the Quadruple Bottom Line (QBL hereafter) paradigm (Abbas et al., [2025](#); Filho et al., [2025](#); Islam et al., [2024](#); Tajbakhsh et al., [2024](#)), which considers economic, social, environmental, and ethical/spiritual sustainability, and also connects this reasoning to sustainable performance assessments. The paradigm is summarized by identifying three layers of contributors that activate sustainability logic and impact sustainable performance outcomes, namely individuals, organizations, and society/nations (Blokland & Reniers, [2021](#)).

Due to this constant conceptual overlap, a systematic framework that clearly separates sustainability (purpose), sustainable development (strategy), and sustainable performance (result) is needed, while also showing how they are all interconnected (Hariram et al., [2024](#); Gebara et al., [2024](#); Rudolf & Schmidt, [2025](#)). Consequently, this study is directed by the ensuing research questions which constitute to its conceptual framework:

1. What are the strategic differences between sustainability, sustainable development, and sustainable performance?
2. How do different actors contribute towards the ‘why-how-what’ continuum?
3. How does the Quadruple Bottom Line (QBL) framework depict purpose-driven sustainability performance?

After analysing relevant literature, the proposed model is refined and its theoretical and practical implications for academics, educators, policymakers, and sustainability practitioners are outlined.

### **Literature Review**

Global challenges, such as economic, environmental, and social, have made sustainability a significant issue in recent decades (Chaturvedi, [2024](#)). About green innovation and corporate social responsibility (CSR hereafter), as well as the official endorsement of Sustainable Development Goals (SDGs hereafter), the need for a more sustainable future has become ingrained in academic research, institutional strategy, and public policy (Raman et al., [2023](#); Shayan et al., [2022](#)). Hence, terms like ‘sustainability,’ ‘sustainable development,’ and ‘sustainable performance’ are widely used in both literature and practice (Damtoft et al., [2025](#); Farchi et al., [2021](#); Ruggerio, [2021](#); Sheehy & Farneti, [2021](#); Whyte & Lamberton, [2020](#)). These notions are frequently used interchangeably, which causes measurement misunderstanding, strategic misalignment, and conceptual ambiguity (Olawumi & Chan, [2018](#); Ruggerio, [2021](#)). Sustainability is essentially a philosophy motivated by values and purpose, whereas sustainable development describes the methods and approaches employed to achieve that goal, and sustainable performance shows the quantifiable results of such efforts (Hariram et al., [2023](#); Sheehy & Farneti, [2021](#)).

Sustainability is a value-based strategy that aims to find a balance between social, economic, and environmental sustainability (Mensah,

2019). According to Ranga and Kim (2023), people and businesses need to adapt how they define success in order to be sustainable. Sustainability should be seen as a standard framework for change, rather than a set objective. According to Lozano et al. (2021), sustainability must begin with a thought paradigm shift that is very much in line with ethics, purpose, and the long-term view. This fits with the ‘why’ layer of the Golden Circle, which puts existential clarity above practical competence. In this case, sustainability is the main goal, not a strategy or outcome.

Turning sustainability into practical steps involves sustainable development, which helps to improve institutional systems, policies, and adapting innovation. Sustainable development turns purpose into action through innovative ideas, planning, and development. According to Işık et al. (2025), sustainable development represents the ‘how’ of sustainability, acting as a bridge between ethical commitments and systematic transformation across different sectors. According to Le et al. (2024), sustainable development is a connective concept that turns big goals into useful solutions that help to achieve the UN SDGs. This concept is all about making sustainable values a part of the way things work by using systems, policies and procedures, and capabilities.

Sustainability and sustainable development lead to measurable outcomes denoting sustainable performance. To determine sustainable performance, the outcomes are analyzed based on TBL and QBL approaches in this study. Islam et al. (2024) emphasised that sustainable performance includes tangible measurements related to ethics, economics, society, and the environment, alongside CSR reports. The concept of ‘value-based performance systems,’ as proposed by Singha and Singha (2024), combines impact measurements like carbon reduction and stakeholder well-being with conventional KPIs.

The need for an organized framework that ties these ideas or concepts together in a sensible and useful way has been increasing. Simon Sinek’s Golden Circle framework, which was initially created for communication and leadership, is presented in this paper to rethink sustainability in response to that requirement. In this paradigm, ‘why’ stands for sustainability (purpose), ‘how’ for sustainable development (procedure), and ‘what’ for sustainable performance (outcome). In addition to integrating QBL as a comprehensive lens to evaluate performance across economic,

social, environmental, and ethical dimensions, the goal is to offer a unifying logic that bridges the gap between ethical intent and quantifiable impact.

**Figure 1**

*Attention Towards the Topics*

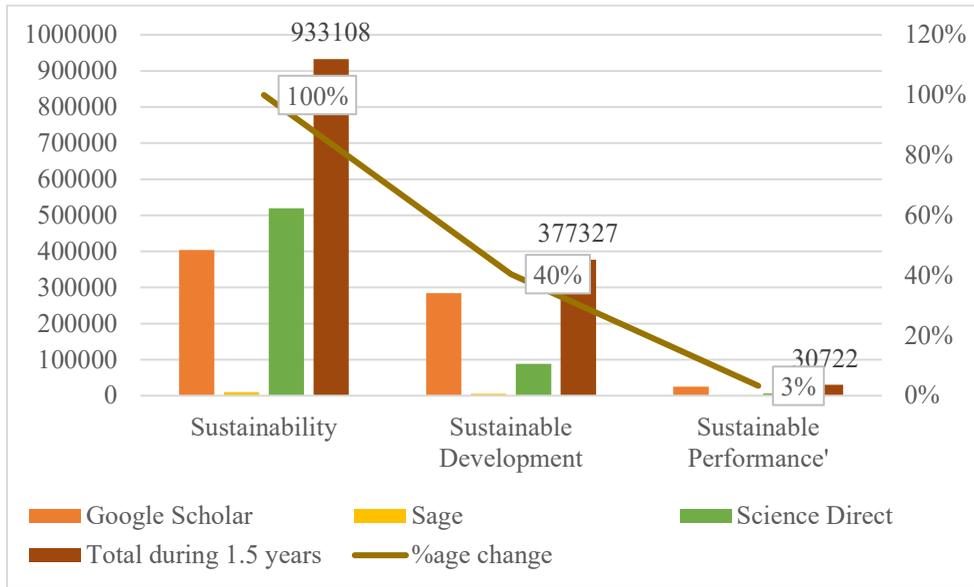


Figure 1 depicts the scholarly attention towards the topics of sustainability, sustainable development, and sustainable performance from January 2024 to June 2025. A total of 930,000+ research documents were published during the above one and half year period which were related to sustainability in Google Scholar, Sage, and Science Direct. Similarly, 370,000+ published documents were related to sustainable development and 30,000+ documents were related to sustainable performance. It shows that only 3% of the attention was paid towards the outcome/result (performance), while 40% of attention remained towards the procedure (sustainable development), and 100% attention remained towards the purpose (sustainability). This shows the high value of and interest in purpose but a declining interest from purpose to strategy and strategy to outcome. It also supports the treatment of these three concepts as same.

Without precisely distinguishing their respective responsibilities, sustainability and sustainable development are nevertheless frequently used interchangeably in literature. Theory-driven frameworks, such as the

Golden Circle, are not widely used to structure the sustainability logic. Strategic coherence remains weakened, since a large portion of the literature on sustainable performance does not connect it to the reasons it matters. The current understanding of sustainable performance through TBL do not adequately portray the corporate spirituality aspect as highlighted by QBL. Hence, this study fills a significant conceptual vacuum by elucidating the functions of sustainability (why), sustainable development (how), and sustainable performance (what) and relating them to a well-known strategic framework (Golden Circle). It provides academics, professionals, and decision-makers with a rationale for sustainability that connects purpose, implementation, and results.

### Research Methodology

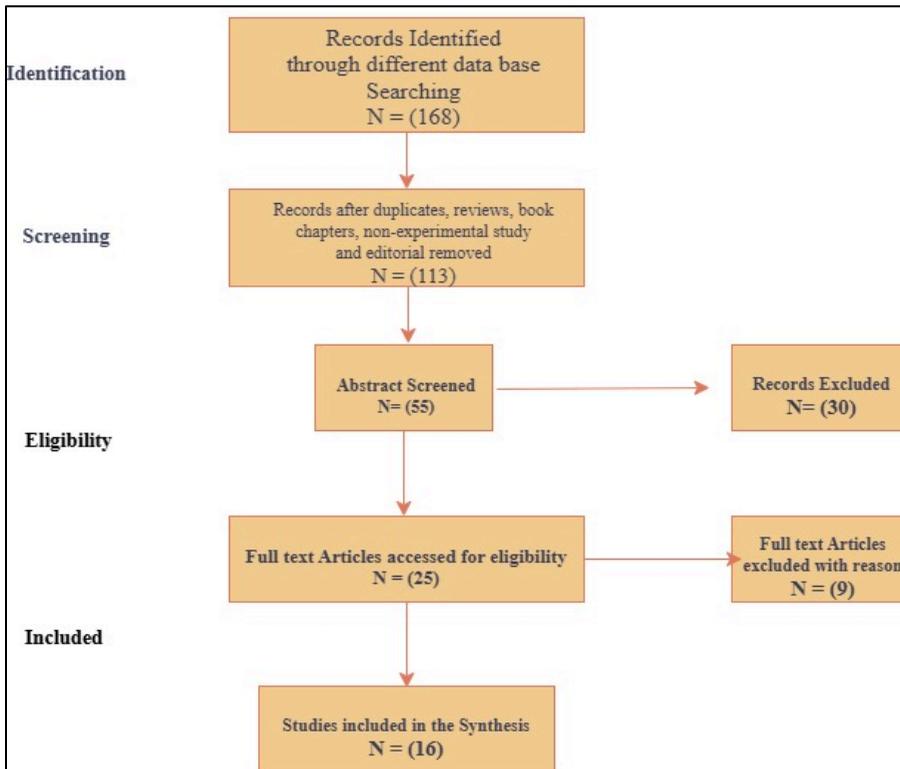
The conceptual process used in this study is based on framework development, literature integration, and theory synthesis. Instead of gathering primary data, the study creates a new model that extends Simon Sinek's Golden Circle (why-how-what) framework by aligning three important sustainability concepts: sustainability, sustainable development, and sustainable performance. The QBL framework serves as the evaluative lens. Databases like Google Scholar, Emerald, and Science Direct were used to access peer-reviewed academic publications produced between 2020 and 2025. 'Sustainability,' 'sustainable development,' and 'sustainable performance' were among the keywords. From the above-mentioned databases, a total of 15 articles were sorted out using all the keywords together for better selection. Three articles were selected for each year including the years 2021, 2022, 2023, 2024, and 2025.

**Table 1**

*Selected Studies (Since 2025)*

Year	Studies
2021	(Farchi et al., <a href="#">2021</a> ), (Ali et al., <a href="#">2021</a> ), (Rehman et al., <a href="#">2021</a> ).
2022	(Li et al., <a href="#">2022</a> ), (Vale et al., <a href="#">2022</a> ), (Khan, Khan & Ghouri, <a href="#">2022</a> ).
2023	(Huo et al., <a href="#">2023</a> ), (Yavuz et al., <a href="#">2023</a> ), (Chen, <a href="#">2023</a> ).
2024	(Sun et al., <a href="#">2024</a> ), (Umar et al., <a href="#">2024</a> ), (Kantabutra, <a href="#">2024</a> ).
2025	(Al Qudah et al., <a href="#">2025</a> ), (Zhang et al., <a href="#">2025</a> ), (Alwakid & Dahri, <a href="#">2025</a> ).

**Figure 2**  
*Selection Criteria*

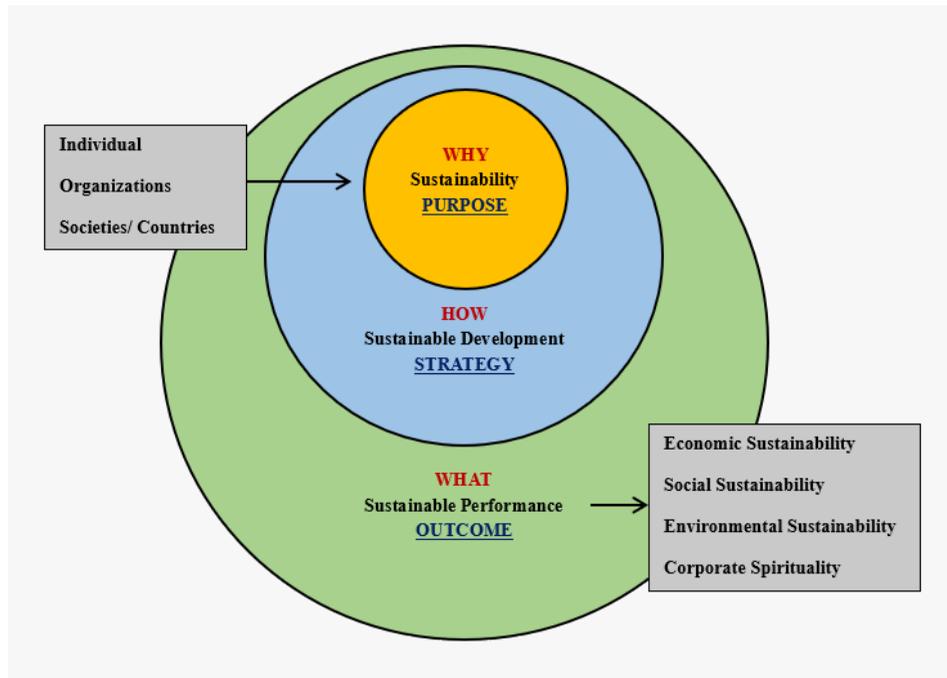


### Conceptual Framework: From Purpose to Performance

The Golden Circle Model (GCM hereafter) and the QBL are combined in the suggested conceptual framework to make the strategic logic of sustainability more understandable. Sustainability is the ‘why,’ representing the organization’s fundamental goal and moral intention. The ‘how’ is operationalized through sustainable development, which incorporates governance, systems, and stakeholder involvement. The ultimate result is sustainable performance, which is the ‘what’ as measured by QBL metrics: ethical/spiritual, social, environmental, and economic consequences. GCM outlines the alignment of why, how, and what, initiating from purpose to outcome, which requires the collective efforts of individuals, organizations, societies, and countries. It also provides a better understanding of these interconnected concepts, along with a systematic and value driven framework which is initiated with purpose, backed with strategies, and

results into outcomes. The conceptual model below shows how everything is connected.

**Figure 3**  
*Proposed Framework*



The basic idea of sustainability emphasizes social, economic, and environmental factors based on the TBL approach. Sustainability represents the ‘why’, the fundamental motivation behind actions taken to conserve resources for future generations (Brundtland et al., [1987](#)). It promotes a stewardship mentality in the society and organizations due to its inherent moral nature (Siddiqui et al., [2024](#)).

Sustainable development is the ‘how’ of sustainability deployment. Brundtland et al. ([1987](#)) defined sustainable development in a way that it meets the current requirements without compromising the resources of future generations and also provides useful ways to achieve sustainability. Upgrading capabilities, policymaking, and innovation are some of the main notions behind this approach (Emina, [2021](#)).

Notable outcomes of sustainability initiatives include sustainable performance (Correia, [2019](#)). Organizations have to minimize their carbon

footprints, individuals have to live in ways that are good for the environment, and countries have to work together to make sure that their policies are in line with the global sustainability goals (Yang et al., [2023](#)).

GCM depicts the why, how, and what of sustainability in an interconnected hierarchy, which initiates with purpose by applying different strategies and leads to outcomes which distinguish these concepts.

1. Sustainability as why: The purpose and motivation behind sustainable actions (Mastria et al., [2023](#)).
2. Sustainable development as how: The strategies and processes employed to achieve sustainability (Moallemi et al., [2020](#)).
3. Sustainable performance as what: The outcomes and results of these strategies (Hermundsdottir & Aspelund, [2022](#)).

Contribution by different actors including individuals, organizations, and societies/nations are mentioned below.

1. At individual level, raising awareness (why), forming sustainable practices (how), and reaching individual sustainability goals (what) are the objectives. An example might be someone who makes a commitment to use less plastic (why), uses reusable bottles and bags (how), and monitors their waste reduction (what).
2. At organizational level, mission statements should incorporate sustainability (why), sustainable business practices should be used (how), and ESG measurements should be monitored (what). An example is a manufacturing business which reduces its carbon emissions by 30% in 5 years (what), adopts sustainability as a key value (why), and uses waste reduction and renewable energy solutions (how).
3. At national level, establishing sustainability as a shared value (why), creating international agreements and laws (how), and accomplishing the SDGs (what) constitute the key objectives. As an illustration, a nation promotes sustainability in its national agenda (why), enacts laws requiring the use of renewable energy (how), and targets a 50% increase in the use of renewable energy within 10 years (what).

The lack of clarity and intermixing of these concepts are also evident from the current review of the literature. The interchangeable use of these terms also blurs the actual contribution to the vision of sustainability,

development of the strategies to achieve sustainability, and evaluation of the outcomes, contributions, and results. Usually, sustainable performance is regarded as both an outcome and a means to achieve sustainability or sustainable development objectives; conversely, sustainability is conceptualized as both a guiding principle and a measurable condition. This mingling of ideas not only makes it harder to analyse the results but it also makes it hard to compare results from different studies or to put them properly in the larger conversation about sustainability.

A total of 8 studies were critically reviewed to address this gap and highlight the mixing up of these three concepts and ideas. Using the purpose, strategy, and outcome paradigm, this research reviewed how these studies may be more accurately grouped, ensuring that debates about strategy and performance stay focused on their sustainability-driven goals. The table below shows the main findings, areas of conceptual overlap, focus, and how the framework clears out any confusion.

Table 2 depicts the useful findings of each study in terms of achieving social, economic, and environmental sustainability. However, the fact still remains that the concepts of sustainability, sustainable development, and sustainable performance are not clearly and separately defined. By pinpointing the main conceptual focus of each study and comparing it to GCM, we can see that various researches focus on different parts of the sustainability continuum but mix up these terms while reporting and interpreting their findings. This emphasizes the need for a systematic methodology that maintains conceptual clarity, while facilitating a cross-study comparison.

The comparative evaluation shows that each study focuses on a different aspect of sustainability, such as sustainability as purpose (studies 3, 4, and 8), sustainable development as strategy (studies 1 and 2), and sustainable performance as outcome (studies 5, 6, and 7). However, none of them have clear conceptual boundaries. In each instance, the authors conflate aspects of aim, strategy, and outcome, frequently transitioning among them without elucidation. This makes it difficult to tell if their contributions are meant to help with a goal, make a process work, or measure results.

**Table 2**  
*Sustainability, Sustainable Development, and Sustainable Performance*

Study	Key Findings	Where Concepts Are Intermixed	Primary Actual Focus
1. Stakeholder collaboration & monitoring (Al Qudah et al., <a href="#">2025</a> )	Stakeholder engagement and continuous monitoring keep sustainability efforts aligned with SDGs.	Merges sustainability (purpose) with sustainable performance (outcome); strategies implied but not labelled as sustainable development.	Sustainable Development (Strategy)
2. AI capabilities & green innovation in SMEs (Alwakid & Dahri, <a href="#">2025</a> )	AI and green entrepreneurship enhance creativity, innovation, and performance, advancing sustainability goals. Growth in sustainability performance research post-	Sustainable performance used interchangeably with sustainability goals and sustainable development.	Sustainable Development (Strategy)
3. Bibliometric trends in HEIs (Umar et al., <a href="#">2024</a> )	SDGs; dominant in Europe/US; key themes include sustainability education and assessment.	Performance trends conflated with sustainability vision and strategy.	Sustainability (Purpose)
4. Organizational culture of sustainability review (Kantabutra, <a href="#">2024</a> )	Vision & values, sustainability strategies, practices, and results form a reinforcing cycle.	Combines purpose, strategy, and performance into one loop; performance used to reinforce purpose.	Sustainability (Purpose)

Study	Key Findings	Where Concepts Are Intermixed	Primary Actual Focus
5. SIC perceptions study (Vale et al., <a href="#">2022</a> )	Stakeholders overemphasize environmental dimension; SIC components influence sustainable performance.	Sustainability (purpose) conflated with performance (outcome); strategy not explicit.	Sustainable Performance (Outcome)
6. Digital transformation & supply chain (Sun et al., <a href="#">2024</a> )	Digital transformation improves TBL-based performance, supports SDG 8 & 9; aided by supply chain diversification.	Performance conflated with development process; sustainability practices used as performance.	Sustainable Performance (Outcome)
7. SMPs & Chinese SMEs (Ali et al., <a href="#">2021</a> )	SMPs improve performance; mediated by competitive capabilities, moderated by environmental regulations.	Performance conflated with sustainability as a domain; SMPs not explicitly framed as development strategy.	Sustainable Performance (Outcome)
8. Endurance & sustainability assessment (Farchi et al., <a href="#">2021</a> )	TBL used for sustainability assessment; stresses inseparability of economy, society, and environment.	Sustainability as both goal (purpose) and measurable state (performance).	Sustainability (Purpose)

The current study fills this gap by using GCM, which makes it clear that sustainability is the guiding vision and values, sustainable development is the strategic way to make that vision a reality, and sustainable performance is the measurable result in economic, social, environmental, and ethical areas. This approach allows researchers to more accurately place their work within the sustainability discourse, which would help them and others to assess not only what they are studying but also where it fits in the aspect, that is, from purpose to process to performance. This clarity enhances theoretical coherence, facilitates comparability among studies, and warrants that strategy and performance focused discussions remain grounded in their sustainability-driven objectives. This absence of conceptual differentiation exposes the lack of analytical accuracy and complicates the associations among vision, action, and outcomes. By utilizing this differentiation, the study not only clarifies the idea and conceptual application but also facilitates a more comprehensive assessment of how various drivers, enablers, and contextual elements impact each phase of the sustainable journey.

### **Discussion**

Sustainable meaningful contributions and outcomes are not possible without clear understanding and differentiation between sustainability, sustainable development, and sustainable performance (Khan et al., [2023](#)). A thorough understanding of the why, how, and what framework aids individuals, stakeholders, organizations, policymakers, and countries in coordinating their activities with more general sustainability objectives (Shayan et al., [2022](#)).

The adoption of sustainable practices at individual level with a purpose-driven mindset can lead to more meaningful and impactful contributions and outcomes (Cruz et al., [2020](#)). Organizations can benefit by embedding sustainability into their core strategies, leading to improved performance and stakeholder trust (Hermundsdottir & Aspelund, [2022](#)). Countries, by integrating these concepts into governance and policy, can foster global collaboration and sustainable progress (Bhagavathula et al., [2021](#)).

This paper conceptually explains the strategic differences between sustainable performance (what), sustainable development (how), and sustainability (why), while incorporating the QBL and GCM approaches. Sustainable performance is positioned as an outcome that is evaluated in

four areas: ethical/spiritual, social, environmental, and economic. Individuals, organizations, and countries are recognized as important contributors to sustainability outcomes. In addition to providing a logical framework for practice and study, this alignment clarifies the ambiguity in the sustainability language.

### **Implications**

The suggested conceptual framework outlines the different implications for stakeholders in various industries. To promote coherence between ethical intent and operational performance, the model offers managers and organizational leaders a strategic rationale to match quantifiable sustainability outcomes (the what) with internal vision and purpose (the why). It is a pedagogical tool used by educators and academic institutions to assist practitioners and students in comprehending and applying sustainability principles in a methodical and planned way.

The suggested framework can be used by policymakers to create and evaluate policies based on long-term and ethical viewpoints, in addition to being in line with UN SDGs. Lastly, the model reinforces the notion that sustainability is a shared responsibility that necessitates participation at all societal levels by promoting purpose-driven behaviour and informed citizenship for both individuals and communities.

### **Limitations and Future Directions**

The suggested framework is not empirically tested in this study because this is a conceptual paper. The proposed model can be used in empirical case studies or organizational audits in future studies. This framework draws a pathway to use quantitative techniques empirically in order to examine the stages from purpose to strategy and strategy to outcome in different sectors, at different levels (individual, organizational, and country-level), and in different cultures and contexts. In this regard, the foundation for theoretical development and empirical verification in various organizational and geographical contexts is laid down by this framework.

### **Conclusion**

This study lays a strong base for the understanding of the varied notions of sustainability, sustainable development, and sustainable performance. The proposed framework combines the Golden Circle Model (GCM) and Quadruple Bottom Line (QBL). It outlines sustainability as the purpose

(why), sustainable development as the strategy (how), and sustainable performance as the quantifiable outcome (what). This approach not only connects moral intent with real-world results but also addresses the outcomes in four dimensions, namely social, economic, environmental, and moral/ethical. This framework is the extension of previous models and it clearly links vision, strategy, and performance. This makes it easier to understand and use the approach in different cultural, sectoral, institutional, and national settings. It sets the stage for future empirical testing and ensures that sustainability is used as a realistic, quantifiable, and goal-oriented model.

**Author Contribution:**

**Numan Aslam:** conceptualization, writing-original draft. **Sazali Abdul Wahab:** supervision, writing-review & editing. **Ahmad Shaharudin Abdul Latiff:** validation, writing-original draft

**Conflict of Interest**

The authors of the manuscript have no financial or non-financial conflict of interest in the subject matter or materials discussed in this manuscript.

**Data Availability Statement**

Data availability is not applicable as no new data was created.

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The authors did not use any type of generative artificial intelligence software for this research.

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