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# Constructing Corporate Legitimacy Through ESG Communication: A Critical Discourse Analysis Of Corporate Sustainability Narratives

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**Abstract**

*This study examines how international corporations construct corporate legitimacy through Environmental, Social, and Governance (ESG) communication. As sustainability becomes increasingly important in global business, corporations use sustainability narratives to communicate environmental and social commitments. However, concerns regarding greenwashing raise questions about the consistency between corporate claims and actual practices. This study employs a qualitative descriptive approach using Norman Fairclough's Critical Discourse Analysis, encompassing text, discourse practice, and sociocultural practice. The analysis draws on international media coverage and scholarly literature published between 2021 and 2026, particularly concerning Unilever, Shein, and international oil companies. The findings highlight how ESG narratives function as instruments for constructing corporate identity, reputation, and public legitimacy. Nevertheless, media criticism, regulatory pressures, and stakeholder expectations reveal tensions between sustainability claims and corporate practices.*

**Keywords: Corporate Legitimacy; ESG Communication; Critical Discourse Analysis; Corporate Sustainability Narratives; Greenwashing; Norman Fairclough.**

## INTRODUCTION

The development of global business practices encourages companies to not only be oriented


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towards economic profit, but also to demonstrate responsibility for environmental, social, and governance (ESG). This commitment is increasingly conveyed through sustainability reports, company publications, and various digital platforms that reach the wider community. In its development, ESG communication has become part of a company's strategy to build trust and gain public acceptance. The information conveyed not only describes the company's activities, but also shapes perceptions of corporate identity and responsibility (Borges et al., 2023; Ahmed et al., 2025; Zakaria et al., 2021).

The phenomenon of international corporate sustainability communication began to gain attention when various media revealed the incompatibility between environmental commitments and corporate business practices. The Guardian, through a report entitled "The Truth Behind Corporate Climate Pledges" on July 26, 2021, highlighted the problems behind corporate climate pledges. The news shows that sustainability targets announced to the public need to be examined based on the company's real actions. Similar issues are also discussed in the article "Oil Firms' Climate Claims Are Greenwashing, Study Concludes" which criticizes the climate claims of oil companies (Timperley, 2021; Carrington, 2022; Cho et al., 2021).

The spotlight on ESG communication practices is growing as companies face accusations of delivering potentially misleading environmental information. In 2023, The Guardian published a story "Greenwashing Firms Face Steep New UK Fines for Misleading Claims" which discussed the threat of sanctions against companies with inaccurate environmental claims. Furthermore, in 2024, the media reported "EU Bans Misleading Environmental Claims That Rely on Offsetting", regarding the European Union's policy in limiting misleading environmental claims. This phenomenon demonstrates the importance of openness and accuracy of corporate messaging (Ungoed-Thomas, 2023; Greenfield, 2024; Parastatidou & Chatzis, 2024).

The issue of corporate legitimacy is also seen in the news about multinational companies that have changed their sustainability commitments. The Guardian on April 19, 2024 published an article entitled "Unilever to Scale Back Environmental and Social Pledges" which discussed Unilever's decision to adjust a number of its environmental and social targets. The event attracted attention because previous sustainability commitments had been part of the company's communication to the public. This kind of narrative change shows the importance of consistency between external messages, internal policies, and organizational actions in maintaining stakeholder trust (Davies, 2024; Offermann et al., 2024; Bendig et al., 2024).

Another phenomenon emerged in the fashion industry when Shein received the attention of Italian regulators regarding its sustainability claims. Euronews on September 26, 2024 published


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the news "'Generic, Vague, Misleading': Shein Investigated in Italy over Greenwashing" which raised an examination of the company's environmental statements. This news shows that the use of environmentally friendly terms does not always reflect clear and accountable information. In academic studies, the issue is related to greenwashing practices, selective disclosure, and the use of sustainability narratives to build a positive perception of the company (Hadero, 2024; Moodaley & Telukdarie, 2023; Oppong-Tawiah & Webster, 2023).

Concerns about the credibility of ESG communications are getting stronger as international corporate transparency and accountability demands increase. The Guardian through the article "Firms Still Greenwashing in Adverts After Being Censured, UK Investigation Finds" on May 14, 2025 revealed that environmental claims are still being discovered even though companies have been reprimanded. Meanwhile, Reuters published "Auditors Get Tougher Guidelines on Judging Firms' Environmental Claims" on January 27, 2025 which highlights oversight of companies' environmental claims. These conditions show that legitimacy requires authentic communication and supported by real practices (Horton, 2025; Reuters, 2025; Chan et al., 2025).

This phenomenon encourages the need for research on the construction of corporate legitimacy through ESG communication using the Critical Discourse Analysis (CDA) approach of the Norman Fairclough model. This approach allows researchers to examine the relationship between language, production, distribution, and consumption of discourse, as well as the social context behind corporate communication. This research is specifically directed to uncover how the legitimacy of international companies is constructed through ESG narratives, how these narratives are produced and received by stakeholders, and how power relations and economic interests are reflected in sustainability communication.

To direct the study systematically, this study formulated three research questions as follows:

1. How do international companies construct corporate legitimacy through the choice of vocabulary, phrases, grammar, and representation in ESG communication?
2. How do the practices of production, distribution, and consumption of ESG discourse shape stakeholders' perceptions of company legitimacy?
3. How do social, economic, political, regulatory, and power relations contexts affect the construction of corporate legitimacy through ESG communication?

## METHOD

This study uses a qualitative descriptive approach to understand how companies build legitimacy through Environmental, Social, and Governance (ESG) communication. This approach


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was chosen because the research does not focus on measuring numbers or relationships between variables, but rather examines the meanings, language, and representations formed through the company's sustainability narrative. The paradigm used is a critical paradigm because corporate communication is not only seen as the delivery of information, but also as a social practice related to interests, power, and the formation of an organizational image. The framework of analysis uses the Critical Discourse Analysis (CDA) of the Norman Fairclough model.

In determining the data source, this study uses a purposive sampling technique, which is the selection of documents based on research criteria and objectives. Data sources were selected by considering their relevance to ESG communication, company legitimacy construction, sustainability transparency, and greenwashing practices. Documents of primary concern include sustainability reports, ESG reports, official company publications, and international media reports that discuss corporate sustainability commitments and practices. The selection of documents was carried out based on the relevance of the substance, the 2021–2026 publication period, and the relevance to the research problem.

International media coverage is used to identify the phenomenon behind the construction of corporate legitimacy. One of the sources of concern is The Guardian through the article "The Truth Behind Corporate Climate Pledges" written by Jocelyn Timperley in 2021. In addition, there is an article "Oil Firms' Climate Claims Are Greenwashing, Study Concludes" by Damian Carrington in 2022 which discusses the issue of oil companies' environmental claims. News coverage of Unilever, Shein, and the EU's environmental policies is also a source of support to understand how ESG communication receives public attention and criticism. Details of news sources are presented in Table 1.

**Table 1. List of International News Data Sources**

| No. | Author/Media Name | Media | News Headlines | Remarks |
|---|---|---|---|---|
| 1 | Jocelyn Timperley | The Guardian | The Truth Behind Corporate Climate Pledges (2021) | News about the company's climate commitments. |
| 2 | Damian Carrington | The Guardian | Oil Firms' Climate Claims Are Greenwashing, Study Concludes (2022) | Criticism of oil companies' sustainability claims. |
| 3 | Jon Ungoed-Thomas | The Guardian | 'Greenwashing' Firms Face Steep New UK Fines for Misleading Claims (2023) | The news about sanctions for environmental claims is misleading. |


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| No. | Author/Media Name | Media | News Headlines | Remarks |
|---|---|---|---|---|
| 4 | Patrick Greenfield | The Guardian | EU Bans Misleading Environmental Claims That Rely on Offsetting (2024) | EU policy on environmental claims. |
| 5 | Rob Davies | The Guardian | Unilever to Scale Back Environmental and Social Pledges (2024) | Changes in Unilever's social and environmental commitments. |
| 6 | Hallelujah Hadero | Euronews | 'Generic, Vague, Misleading': Shein Investigated in Italy on Greenwashing (2024) | Investigation of Shein's sustainability claims. |
| 7 | Helena Horton | The Guardian | Firms still greenwashing in adverts after being censored, UK investigation finds (2025) | The practice of environmental claims is still in question. |
| 8 | Reuters | Reuters | Auditors Get Tougher Guidelines on Judging Firms' Environmental Claims (2025) | Oversight and credibility of the company's environmental claims. |
| 9 | Associated Press | Associated Press | Report: Companies' Climate Targets Not What They Claim to Be (2023) | Incompatibility of climate targets and corporate commitments. |
| 10 | Euronews | Euronews | From Airlines to Trainers, This German NGO Stops Companies from Greenwashing Products (2025) | Supervision of the company's eco-friendly claims. |

Source: Data processed, 2026

The criteria for selecting documents in this study are based on several considerations, namely documents that discuss environmental, social, and corporate governance issues; contain sustainability statements or claims; have a relationship with the formation of corporate reputation and legitimacy; and can be accessed through official sources. Meanwhile, news articles are used


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as contextual data to show how the company's commitment receives attention, criticism, and assessment from external parties. Thus, the research not only pays attention to the message conveyed by the company, but also the social context that influences the formation and acceptance of the narrative.

Data collection techniques are carried out through documentation and literature studies. Documentation is carried out by collecting sustainability reports, ESG reports, official company publications, and news articles relevant to the research focus. Furthermore, literature studies are carried out by examining journal articles that discuss sustainability communication, corporate legitimacy, disclosure transparency, and greenwashing. The collected documents are then grouped based on theme, company, publication period, and form of communication used. This process aims to obtain relevant data so that it can be used in identifying the construction patterns of the ESG narrative and the interests behind it (Borges et al., 2023; Moodaley & Telukdarie, 2023; Papafloratos & Pantazi, 2025).

The data analysis technique uses Norman Fairclough's critical discourse analysis model which includes three dimensions, namely text, discourse practice, and sociocultural practice. In the text dimension, the researcher observes vocabulary choices, sentence structure, the use of ESG terms, and how companies represent sustainability responsibilities. The discourse practice dimension is used to understand how narratives are produced, disseminated, and consumed through corporate reports and publications. Meanwhile, the sociocultural practice dimension is directed to examine the relationship between discourse and economic interests, power, stakeholder pressure, and social conditions that affect the construction of corporate legitimacy (Fairclough, 1992, 1995).

**Table 2. Dimensions of Critical Discourse Analysis Norman Fairclough**

| No. | Dimensions of Analysis | Focus of Analysis | Application in Research |
|---|---|---|---|
| 1 | Text | Vocabulary, grammar, sentence structure, and representation. | Identify the use of ESG language and claims in a company's sustainability narrative. |
| 2 | Discourse Practice | Production, distribution, and consumption of texts. | Examine how companies build and disseminate sustainability messages through official reports and publications. |


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| No. | Dimensions of Analysis | Focus of Analysis | Application in Research |
|---|---|---|---|
| 3 | Sociocultural Practice | Social, economic, political, ideological, and power contexts. | Analyze the relationship between ESG narratives and corporate interests, public pressure, and efforts to gain legitimacy. |

Source: Data processed, 2026

The technique of examining the validity of the data is carried out through triangulation of sources and checking the consistency of documents. Triangulation of sources is carried out by comparing the narrative conveyed by the company through its sustainability report and official publication with international media reports and the results of previous research. The comparison aims to identify the suitability, differences, and possible gaps between the company's claims and the information submitted by external parties. In addition, the researcher conducts an examination of the credibility of the issuer, the date of publication, and the relevance of the content of the document so that the resulting interpretation has a basis that can be accounted for. Thus, the results of the study are expected to be able to describe the construction of company legitimacy through ESG communication in a critical and systematic manner.

## RESEARCH AND DISCUSSION RESULTS

### Text Dimension Analysis

In Norman Fairclough's (1992, 1995) Critical Discourse Analysis model, the text dimension is a stage of analysis that is directed to reveal how social reality is represented through the use of language. This analysis includes vocabulary choice, word meanings (semantics), grammar (grammar), sentence structure, and representation of actors and actions in the text. In the context of ESG communication, the use of terms such as sustainability, environmentally friendly, carbon neutral, and corporate responsibility not only serves to convey information about sustainability, but also to form a company's representation as an organization that has environmental and social responsibility. Therefore, the choice of language needs to be critically studied to understand how companies build corporate identity, image, and legitimacy.

The analysis of the text dimension in this study is directed to answer the formulation of the first problem, namely how international companies construct corporate legitimacy through the choice of vocabulary, phrases, grammar, and representation in ESG communication. The analysis was carried out by comparing the narrative in the company's sustainability report (SR)


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and official publications with international media reports that contain criticism of sustainability claims. The comparison is important to identify whether the positive representation built by the company has support in the performance information disclosed. Some of the phrases that are of concern include climate pledges, greenwashing, decarbonise our value chain, and generic, vague, and misleading. The results of identification and critical interpretation of the use of language are presented in Table 3.

**Table 3. Analysis of Text Dimensions in the Construction of Corporate Legitimacy through ESG Communication**

| Sources and objects of analysis | Vocabulary/phrases | Paraphrasing the content of the source | Analysis based on Fairclough |
|---|---|---|---|
| The Guardian, Timperley (2021), The Truth Behind Corporate Climate Pledges | Climate pledges | The news questions the compatibility between the company's climate promises and the concrete actions taken. | The word pledges represents a commitment as a promise, not a proof of achievement. The choice of words shows the difference between a corporate statement and the realization of environmental responsibility. |
| The Guardian, Carrington (2022), Oil Firms' Climate Claims Are Greenwashing, Study Concludes | Climate claims and greenwashing | The news raised criticism of the oil company's climate claims that were considered not in line with their sustainability practices and investments. | The term greenwashing constructs a critical representation that opposes the narrative of the energy transition with corporate business practices. |
| Euronews, Hadero (2024), Shein Investigated in Italy on Greenwashing | Generic, vague, misleading | The news outlines an investigation into SHEIN's environmental claims that are considered too general, unclear, | The words generic and vague highlight the weaknesses of the information specification, while misleading provide an assessment of the potential impact of the claim on consumer |


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| Sources and objects of analysis | Vocabulary/phrases | Paraphrasing the content of the source | Analysis based on Fairclough |
|---|---|---|---|
| | | and potentially misleading to consumers. | understanding. |
| SHEIN, 2024 Sustainability and Social Impact Report | Decarbonise Our Value Chain | The company represents a commitment to reducing carbon emissions through its business value chain. | The phrase establishes the company's identity as an actor responsible for emission reductions. However, the claim needs to be compared with the Scope 1, 2, and 3 emissions data in the same report. |
| Unilever, Annual Report and Accounts 2024 | Climate transition and emission reduction targets | The Company discloses its emission reduction strategy, targets, and achievements based on emission categories. | The use of the term climate transition builds a representation of business change. Its credibility needs to be checked through a comparison of targets, base years, and actual achievements. |
| Corporate ESG communication in general | Sustainability, environmental friendly, and corporate responsibility | The term is used to represent a company's commitment and responsibility to sustainability. | The choice of vocabulary forms a positive corporate identity. However, legitimacy cannot be determined only from the terms used, but also from evidence of performance and consistency of the company's practices. |

Source : Data processed, 2026

Based on Table 3, it can be seen that the use of language in ESG communication shows two different forms of representation. Companies tend to use vocabulary that emphasizes commitment, responsibility, and sustainability achievements, while the media uses evaluative terms such as greenwashing and misleading to question the clarity and credibility of these claims. In particular, the word misleading has an important meaning because it not only indicates the lack


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of clarity of information, but also contains the judgment that a statement has the potential to constitute a misunderstanding. In Fairclough's perspective, the difference in language choices shows that there is a conflict of representation between corporate discourse and external discourse that both seek to shape the public's understanding of corporate responsibility.

The findings also show the importance of comparing the company's narrative with the information in the sustainability report. The phrase decarbonise our value chain, for example, needs to be examined through the company's disclosed emissions data, reduction targets, and achievements. Using source triangulation in a critical paradigm, researchers not only compare the appropriateness of information, but also identify areas that are highlighted, restricted, or under-explained in company communications. Thus, the construction of corporate legitimacy is not sufficiently analyzed through the use of positive language, but must be understood through the relationship between textual representation, evidence of performance, and external criticism.

**Discourse Practice Analysis**

In Norman Fairclough's (1992, 1995) critical discourse analysis model, the discourse practice dimension is directed to understand how a text is produced, distributed, and consumed. This dimension not only pays attention to the content of the company's message, but also the process of discourse formation, information selection, the use of communication channels, and the parties involved in the dissemination and interpretation of the text. In the context of ESG communication, sustainability reports, annual reports, official publications, and digital media are the means used by companies to convey representations of environmental, social, and governance commitments and performance. Therefore, sustainability reports are not only understood as reporting documents, but also as corporate communication products that can play a role in building a company's reputation and legitimacy (Borges et al., 2023; Offermann et al., 2024; Ahmed et al., 2025).

This dimensional analysis is directed to answer the formulation of the second problem, namely how the practices of production, distribution, and consumption of ESG discourse shape stakeholders' perceptions of company legitimacy. This study examines how companies construct sustainability narratives through official reports, how the information is disseminated through corporate websites and international media, and how these messages receive interpretation and criticism from external parties. The case of SHEIN and Unilever is used to show the relationship between the production of corporate discourse, the presentation of data in sustainability reports, and external responses to environmental commitments. The series of discourse practices is


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presented in Table 4.

**Table 4. Analysis of Production, Distribution, and Practice Consumption of ESG Discourse**

| Dimensions of discourse practice | Objects and sources of analysis | Paraphrasing or document findings | Critical interpretation |
|---|---|---|---|
| Discourse production | SHEIN, 2024 Sustainability and Social Impact Report | The company builds a sustainability narrative through the People, Planet, and Process pillars, including a commitment to decarbonize the value chain. | The company defines the theme, structure, and information used to represent its sustainability identity. |
| Discourse production | Unilever, Annual Report and Accounts 2024 | The company disclosed its emission reduction targets and achievements based on Scope 1, 2, and 3 categories. | The selection of indicators and the presentation of achievements are part of the discourse formation strategy that can be evaluated through performance data. |
| Discourse distribution | Official website of the company and digital publications | Sustainability reports are published through official channels so that they can be accessed by investors, consumers, and the public. | Companies expand the reach of ESG narratives, but do not fully control the public's interpretation of such information. |
| Discourse distribution | The Guardian, Carrington (2022) | The news spread criticism of oil companies' climate claims and their conformity to business practices. | The media plays the role of an alternative discourse producer that can question the representation of corporate sustainability. |


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| Dimensions of discourse practice | Objects and sources of analysis | Paraphrasing or document findings | Critical interpretation |
|---|---|---|---|
| Discourse consumption | Euronews, Hadero (2024) | The news of SHEIN's environmental claims investigation presents an external assessment of the clarity of the company's sustainability information. | The company's narrative is received and interpreted critically by external parties, not just as promotional information. |
| Discourse consumption | The Guardian, Davies (2024) | The news about the adjustment of Unilever's environmental and social commitments has made the company's policies the object of public evaluation. | The acceptance of legitimacy can change when stakeholders compare previous commitments with policies that are then delivered by the company. |

Source : Data processed, 2026

Based on Table 4, discourse production practices show that companies have an important role in determining how sustainability information is compiled and delivered to the public. SHEIN, for example, organizes ESG information through the People, Planet, and Process pillars, while Unilever presents sustainability targets and achievements through emission reduction indicators. Both forms of reporting show that companies do not simply convey data, but also organize information into specific narrative frameworks to represent corporate responsibility. In Fairclough's perspective, the process shows that text production is influenced by the institutional goals and organizational interests that underlie the preparation of the report.

At the distribution and consumption stages, ESG narratives produced by companies can be interpreted differently when disseminated through the media and accepted by stakeholders. The news about SHEIN and Unilever shows that sustainability information can be the object of evaluation, criticism, and conflict of meaning. From a critical paradigm perspective, this condition shows that companies are not the only parties that have the authority to shape the meaning of sustainability. The media, regulators, investors, consumers, and community organizations also have room to question the credibility of corporate information. Thus, the legitimacy of companies


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depends not only on the ability to produce and distribute ESG narratives, but also on how the narrative is received, interpreted, and accounted for through the available information.

**Sociocultural Practice Analysis**

In Norman Fairclough's critical discourse analysis model, the sociocultural practice dimension is used to reveal the relationship between discourse and the social, economic, political, cultural, and institutional conditions behind its formation. Discourse is not seen as something stand-alone, but rather as a social practice influenced by societal structures, economic interests, ideologies, and power relations. In the context of ESG communication, the sustainability narrative of international companies is evolving amid increasing demands for environmental responsibility, information transparency, social protection, and corporate governance. At the same time, companies also face the importance of maintaining profits, competitiveness, reputation, and public acceptance. These conditions make ESG communication a meeting space between corporate interests and social demands for sustainability (So et al., 2021; Zarefar et al., 2022; Papafloratos & Pantazi, 2025).

This dimensional analysis is directed to answer the formulation of the third problem, namely how social, economic, political, regulatory, and power relations contexts affect the construction of corporate legitimacy through ESG communication. Referring to Fairclough, sociocultural practices are analyzed through three levels, namely situational, institutional, and social. The situational level is related to certain events and conditions that affect the production of discourse; the institutional level is related to corporate policies, reporting standards, regulations, and supervisory mechanisms; while the social level is related to ideology, economic interests, societal values, and broader power relations. The three levels are used to understand why companies build sustainability narratives, how institutional pressures affect their delivery, and how these discourses relate to economic interests and social acceptance.


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**Table 5. Analysis of Sociocultural Practices in Construction Corporate Legitimacy**

| Level of analysis | Phenomena and data sources | Paraphrasing or context | Critical interpretation |
|---|---|---|---|
| Situational | Changing Unilever's environmental and social commitments, Davies (2024) | The news raised the adjustment of a number of environmental and social commitments of the company. | Policy changes can affect the consistency of sustainability representation and become the object of stakeholder evaluation. |
| Situational | Criticism of oil companies' climate claims, Carrington (2022) | Oil companies' energy transition claims have gained attention because of questionable suitability with business practices. | Public pressure on climate change is driving companies to build energy transition narratives to maintain social acceptance. |
| Institutional | SHEIN and Unilever sustainability report | Both companies present ESG targets, policies, indicators, and achievements in the official report. | Reporting standards and organizational policies shape how companies construct and account for sustainability discourses. |
| Institutional | EU policy on environmental claims, Greenfield (2024) | EU regulations limit the use of misleading environmental claims, including claims relating to carbon offsetting mechanisms. | Regulations are an external monitoring mechanism for the company's authority in shaping sustainability representations. |
| Institutional | Oversight of environmental claims, Reuters (2025) | The news highlights the strengthening of guidelines for auditors in assessing the company's environmental claims. | Institutional oversight reinforces the demand for ESG claims to be supported by verifiable evidence and information. |


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| Level of analysis | Phenomena and data sources | Paraphrasing or context | Critical interpretation |
|---|---|---|---|
| Social | Criticism of SHEIN's environmental claims, Hadero (2024) | The company's sustainability claims have received the attention of regulators and the media because they are considered unclear and potentially misleading. | Social acceptance of companies is related to the credibility of information and consumer protection. |
| Social | The development of the greenwashing and ESG carbonwashing discourse | The public is increasingly paying attention to the compatibility between the image of sustainability and the impact of the company's business activities. | The discourse on sustainability has become an arena of conflict between corporate economic interests and the demands of social responsibility. |

Source : Data processed, 2026

Based on Table 5, the construction of corporate legitimacy through ESG communication is influenced by interrelated situational and institutional conditions. At the situational level, changing commitments and the emergence of criticism of climate claims encourage companies to adjust their sustainability narratives. Meanwhile, at the institutional level, reporting standards, corporate policies, and environmental regulations form limits on how companies convey information. This shows that the production of ESG discourse is not only determined by internal communication strategies, but also influenced by external pressures that demand transparency and accountability. In Fairclough's framework, the relationship shows that the practice of discourse takes place within institutional structures that have the importance and power to influence the formation of meaning.

At the social level, ESG communication shows a relationship between the company's economic interests and people's demands for sustainability responsibility. Companies have an interest in maintaining reputation and legitimacy through narratives that represent business activities as responsible activities. However, these narratives can be questioned when performance and environmental impact information shows unresolved issues. From a critical


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paradigm perspective, this condition shows that ESG communication is not completely neutral because it can be a means to defend corporate interests as well as a space for stakeholders to demand accountability. Thus, corporate legitimacy is the result of a continuously negotiated relationship between corporate power, institutional regulation, and societal expectations.

**Triangulation of Discourse in a Critical Paradigm Perspective**

In qualitative research with a critical paradigm, triangulation is not only used to check the suitability of information from various sources, but also to reveal the differences in representation, interests, and power relations contained in a discourse. This research uses source triangulation by comparing the company's narrative through sustainability reports and official publications, sustainability performance data in company documents, and international media reports containing external evaluations and criticism. The comparison aims to identify how the company represents its sustainability responsibility, the information highlighted in the report, and how external parties interpret the company's claims.

The triangulation of sources is then integrated with the three dimensions of Norman Fairclough's critical discourse analysis. In the text dimension, a comparison is made of the choice of vocabulary, phrases, grammar, and representation in corporate communication. In the discourse practice dimension, the analysis is directed at the process of production, distribution, and consumption of ESG narratives. Meanwhile, in the dimension of sociocultural practice, the comparison is carried out by paying attention to the social, economic, regulatory, and power relations conditions behind the formation and conflict of discourse.


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**Table 6. Triangulation of Sources in a Critical Paradigm Perspective**

| Object of analysis | Corporate discourse | Evidence in the white paper | External discourse | Critical paradigm interpretation |
|---|---|---|---|---|
| SHEIN – decarbonization of the value chain | Decarbonise Our Value Chain. | Total Scope 1, 2, and 3 emissions will increase from 21.29 million to 26.20 million metric tons of $CO_2e$ in 2024. | Euronews reported an investigation into SHEIN's environmental claims in terms generic, vague, and misleading. | There is tension between the representation of decarbonization commitments with the development of total emissions and criticism of the clarity of claims. |
| Unilever – emissions reduction | Commitments and targets for emission reductions in sustainability strategies. | Scope 1 and 2 emissions were reduced by 72% from the 2015 baseline, while the energy and industrial categories of Scope 3 were reduced by 8% from the 2021 baseline. | The Guardian reported on the adjustment of a number of the company's environmental and social commitments. | Legitimacy needs to be evaluated by taking into account achievements based on emission categories and consistency of company policies. |


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| Object of analysis | Corporate discourse | Evidence in the white paper | External discourse | Critical paradigm interpretation |
|---|---|---|---|---|
| Oil companies – energy transition | Narrative on climate commitments and the transition to low-carbon energy. | Investment data, climate targets, and emission reduction realization need to be examined through each company's report. | The Guardian raised criticism of oil companies' climate claims and the phenomenon of greenwashing. | The narrative of the energy transition becomes a space of conflict between the interests of fossil energy-based businesses and the demands of climate change. |
| Corporate environmental claims | The use of the terms sustainable, environmentally friendly, and responsible business. | Indicators, targets, achievements, and methodologies in sustainability reports. | The media and regulators question the clarity and accuracy of environmental claims. | The use of positive language does not automatically generate legitimacy if it is not supported by transparent and verifiable information. |

Source : Data processed, 2026

The triangulation results reveal tensions between corporate narratives, reported performance, and external criticism. SHEIN's decarbonization commitments contrast with rising total emissions, while Unilever's achievements require evaluation against specific targets and reporting periods. From a critical perspective, these differences highlight how corporate legitimacy is negotiated through discourse, economic interests, power relations, transparency, and stakeholder scrutiny, rather than determined solely by corporate sustainability claims.

**CONCLUSION**

This study concludes that corporate legitimacy through ESG communication is constructed through language, discourse practices, and sociocultural contexts. Sustainability narratives build corporate images, while media criticism reveals tensions between environmental claims and


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actual practices. Through Fairclough's model, ESG communication is understood as a social practice shaped by corporate interests, stakeholder expectations, and power relations.

**RESEARCH LIMITATIONS**

This study is limited by its qualitative approach and reliance on sustainability reports, academic literature, and international media coverage from 2021–2026. It does not fully capture internal corporate communication processes or stakeholder experiences because direct interviews with management, investors, journalists, and other stakeholders were not conducted.

**SUGGESTIONS**

Future research should examine companies across different industries using corporate reports, media coverage, and stakeholder interviews. International corporations should strengthen ESG transparency by ensuring that sustainability claims are supported by measurable and verifiable evidence. This approach can transform ESG communication from an image-building strategy into a genuine instrument of corporate accountability.

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