

## An Ecological Discourse Analysis of a Fishery Company's Claims on SDG 12, 13, and 14

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### ABSTRACT

Corporate sustainability reporting has gained attention, but research gaps persist in applying ecological discourse analysis (EDA) to corporate texts. Current studies often rely on critical discourse or thematic content analysis, overlooking the ecological dimensions of language. There is a lack of integrated SDG discourse analysis that captures the complex interdependence of environmental issues and limited attention to subtle linguistic strategies companies use to frame compliance and sustainability, often bordering on greenwashing. This study addresses these gaps by applying an ecological discourse analysis to a fishery company's sustainability report. Data was taken from the English sustainability report of PT. Dua Putra Makmur Tbk (DPUM), downloaded from the company's website, [www.duaputra.co.id](http://www.duaputra.co.id). The collected data were examined through an ecological discourse analysis (EDA) framework assisted by the UAM corpus tool to investigate the modality as the interpersonal vehicle that uncovers the company's intention in building public trust and showing its commitment to the ecological equilibrium. Findings reveal that modality is mainly employed to show the company's commitment to maintaining sustainable business practices. Ecologically, the sustainability report articulates an ambivalent discourse since the ecological commitment is concealed in the report, proven by the absence of modality referring to ability and willingness.

**Keywords:** EDA, Erasure, Fishery Industry, Framing

### INTRODUCTION

Climate change's pressing impacts on our lives have called for interdisciplinary study that connects language with ecological anxieties to lessen further socio-ecological disasters. Numerous linguistic and literary studies have contributed significantly to global conversation on climate crisis, sustainability, and environmental degradation, highlighting that language

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defines and shapes humans-nature relationships, perceptions, and agencies in many ways (Murray, 2024; Suhandano et al., 2023; Suryani & Suhandano, 2025; Zella et al., 2025). To begin, environmental activists in literary works are usually portrayed negatively and their actions are often linguistically labelled eco-terrorism (Murray, 2024). While Suryani and Suhandano (2025) reveal anthropocentrism in government or state rhetoric by erasing nature, Zella et al. show how specific word choices (neologisms) against ecological awareness and social change are used officially in favor of maintaining the status quo. Meanwhile, the terms “growth” and “sustainability” crop up in legal papers associated with the relocation of Indonesia’s capital city, ignoring as they do, human responsibility for deforestation (Suhandano et al., 2023). Altogether, these studies use cultural and linguistic strategies to disclose the significance of interconnectedness to mitigate global warming threats.

Despite increasing attention to the ecological dimensions of language used in various public discourses, corporate sustainability reports are often overlooked. It is important to examine how extractive companies communicate Sustainable Development Goals (SDGs) and ecological responsibility in their reports. Studies on transparency, trust building, and sustainable development in commercial fisheries are nothing new in many parts of the world, including Australia (Fleming et al., 2020), Italy (Scarpato et al., 2020), and Japan (Tanaka, 2023). This current study aims to address research gaps in corporate sustainability reporting by studying the sustainability report of one Indonesian fisheries company.

This study aims to evaluate the extent to which sustainability reports of fishing and seafood processing companies support the achievement of SDGs. The business behavior of marine resource companies needs to be evaluated to see the achievement of these goals through their annual reports. Indeed, corporations must annually prepare financial reporting, including financial statements, profit and loss reports, cash flow reports, and notes (Kieso, et al., 2014). One of the significant non-financial pieces of information, namely the sustainability report, provides a more comprehensive picture of corporate performance from economic, social, and environmental aspects in accordance with the guidelines of the Global Reporting Initiative (GRI). Therefore, integration between financial and sustainability reports is needed to improve the company's reputation and strengthen investor and stakeholder trust.

Stibbe (2015) argues that language constructs relationships between humans and the natural world, highlighting such strategies as framing, evaluation, erasure, salience, and ideology. The aforementioned strategies are called “stories”, underlining how our mental model is constructed through language, including modality (Akmal & Widayati, 2021; Stibbe, 2015). Rooted in the functional paradigm, modality is one of the interpersonal functions that addresses our personal judgment to establish and maintain social relationships. In the case of corporate reports, modality showcases how corporations negotiate their social roles in terms of environmental impacts

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and responsibility due to their production activities. Therefore, examining how modality is employed in the sustainability report is important to unveil the corporations' ecological commitment. To empirically discuss the previous objective, this study adopts ecological discourse analysis (EDA) to investigate whether the fishery company under investigation either reproduces or challenges hegemonic ecological ideologies when measured against the SDGs. SDG goal 12 emphasizes responsible consumption and production, so that a deep understanding of sustainability reporting practices and transparency is needed, including environmental initiatives in the public sector. SDG goal 13 focuses on climate change and its impacts, hence requires an informed society to understand the issues complex environments, evaluate resources, and make informed decisions. Meanwhile, SDG goal 14 emphasizes the importance of sustainable living with a focus on ocean ecosystems.

This article argues that examining the language of sustainability, particularly in the fishery industry, is essential. The linguistic analysis of sustainability report uncovers the ideological position of the company, including its ecological responsibility due to its production activities. Providing an empirical and rigorous analysis of sustainability report contributes to the criticism of corporate accountability in the Indonesian and global context. Though the sampled company is taken from a local context, Indonesia, the generic structures of the sustainability report represent a global genre that is constructed in such structures to fulfil the needs of the stakeholders and companies. To be specific, this article examines the modality employed in the company reporting to show the corporation's description of the world (epistemic modality), change the world (deontic modality), and evaluation of the world (axiological modality) (Mukhtarullina et al., 2024). Applying EDA, this study examines how the company narrativizes and prioritizes its ecological responsibility in terms of SDG 12 (Responsible Consumption and Production); SDG 13 (Climate Action); and SDG 14 (Life Below Water). The three SDGs center on marine conservation, climate action, and sustainable production—all of which are crucial areas for fishery companies. This research looks at the intersections between ecological sustainability, ocean conservation, and production ethics performed by the company. The novelty of this research lies in the implications of the findings within a broader context, namely regulations, public pressure, and industry trends that must address the challenges of climate change. This interdisciplinary research with a focus on the SDGs is expected to benefit sustainability reporting practices, corporate policies, and future research. Critical Discourse Analysis and ecolinguistic studies of corporate sustainability reporting have been widely conducted (e.g., Lenth, 2024; Yu, 2020), but combining the two and focusing on the SDGs remains understudied, particularly among companies in the marine resources and processing sectors in Indonesia. This current research seeks to fill in the gap in ecocritical reading of conventional corporate reporting.

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## METHOD

The single-case design employed in this study is to affirm the argument of Wodak and Meyer that “detailed analysis of individual cases can yield important general insights” in critical discourse analysis (2009, p. 31). Despite the study’s limitation, it provides an initial step for further research by developing an analytical framework for understanding the environment through the integration of CDA and ecolinguistics in fisheries company reporting – a breakthrough for conventional reporting framework standards. Data was taken from the 2022 annual report by PT. Dua Putra Utama Makmur Tbk (henceforth, DPUM) and downloaded from the company’s website, <https://www.duaputra.co.id>. The report was written in 274 pages with the following sections: performance highlights, management report, company profile, management discussion and analysis, good corporate governance, sustainability report, and financial statements. The report was written in Indonesian and English. This article focused on the English sustainability report of the fishery company, which is located in Pati, Central Java, Indonesia, that consists of 5,783 words.

This study was conducted within an ecological discourse analysis framework; a paradigm rooted in critical and positive discourse analysis. EDA examines discourses around us and proposes an ecological assessment by adopting an ecosophy (ecological philosophy). From a deep ecology standpoint, the SDGs that target symptoms like pollution and resource depletion are superficial unless the discussion expands to address the underlying issues of anthropocentrism, reliance on technology, and growth narratives, which EDA can help reveal. EDA provides an analytical tool similar to CDA and expands the analysis by assessing the discourse. The analytical procedures offered by EDA are as follows: 1) identifying linguistic patterns in a discourse, 2) interpreting the linguistic evidence, 3) examining the social practices of the discourse, and 4) assessing the discourse based on an ecosophy (Cheng, 2022; Stibbe, 2015; Tsaqifa & Roselani, 2024). We adopt the deep ecology philosophy by Næss (2008) that criticizes modern civilization’s idolization of technology and consumerism, which equates well-being with the consumption of technological innovations and media (Markus, 2003).

Ecosophy, or ecological philosophy, emphasizes the interconnectedness of mental, social, and environmental ecologies. This holistic approach aligns with the SDGs' aim to balance environmental protection with socioeconomic development (Anthony, 2012; Rubio-Mozos et al., 2020). Ecosophy provides a theoretical framework that can guide the values and principles underlying sustainable development efforts. This study adopts the deep ecology principle, first introduced by Næss, to oppose shallow environmentalism (Næss et al., 2008). Deep ecology is a holistic environmental philosophy that emphasizes the intrinsic value of all living beings and the interconnectedness of life on Earth. It believes that all systems

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of life on Earth are interrelated, underlining the importance of understanding the complex web of relationships that sustain ecosystems and the planet as a whole (Skutnabb-Kangas, 2004).

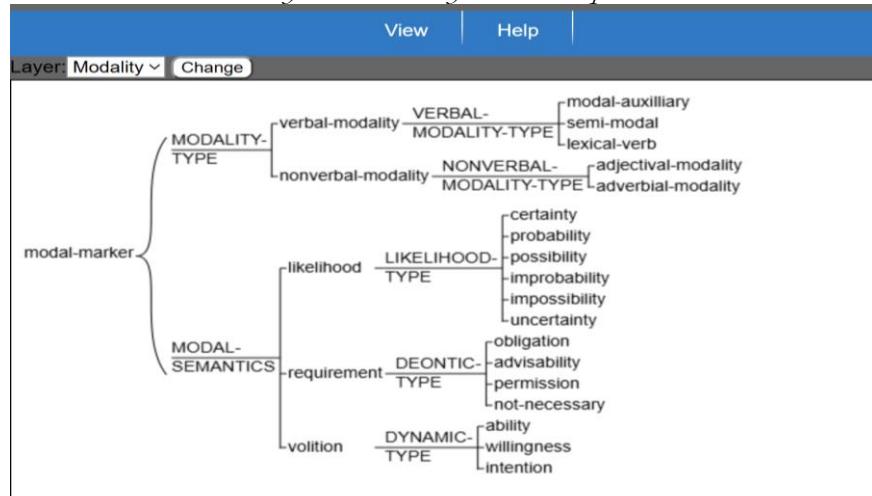
This article focuses on the “sustainability report” section of the DPUM report, showcasing the corporation’s concerns on the company’s policies, efforts, and actions to achieve social and environmental sustainability. The linguistic analysis focused on modality which shows how the corporation constructs the ongoing social relations at the societal, industry, and organizational levels (Štumberger & Golob, 2016). In the sustainability report, modality is the salient linguistic feature that shows the company’s commitment and attitude towards the impacts of the production activities. Stibbe (2015) asserts that salience refers to the prominence of certain linguistic elements that capture attention and are directly noticed, and modality is the salient feature identified in the sustainability report. The modality was classified into epistemic and deontic modality. Epistemic modality refers to the author’s/ writer’s commitment and factual state of the social or natural environment (Iskandar et al., 2023; Matseliukh, 2024). It deals with the speaker’s assessment of the probability or possibility of a proposition. In other words, epistemic modality reflects the speaker’s degree of certainty and uncertainty about the truth. On the other hand, deontic modality, usually related to adjectival and adverbial complements, deals with the speaker’s attitude toward obligation, permission, and other social relations related to actions.

We used the online UAM corpus tool to annotate the modality automatically (O’Donnell, 2008). The corpus tool provides statistical information on the wordings of modality, their distribution, and their uses shown through the concordance lines where the modality is used in the context. The UAM corpus tool has been used recently in investigating varied discourse markers, such as appraisal features in the Wrongful Conviction Podcast (Ortega-Robles & Hidalgo-Tenorio, 2025), transitivity processes in American and Egyptian presidential officials’ tweets (Abdelsamie, 2024), and appraisal features of social workers who knew the perpetrators of the 2017 terror attack in Barcelona (Benítez-Castro et al., 2024). Those studies agree that the UAM corpus tool is beneficial in providing empirical data on the use of lexical and grammatical features in varied texts. This study used automatic annotations of modality by focusing on modal markers: modality type and modal semantics. The chart below shows the modality categories provided by the UAM corpus tool.

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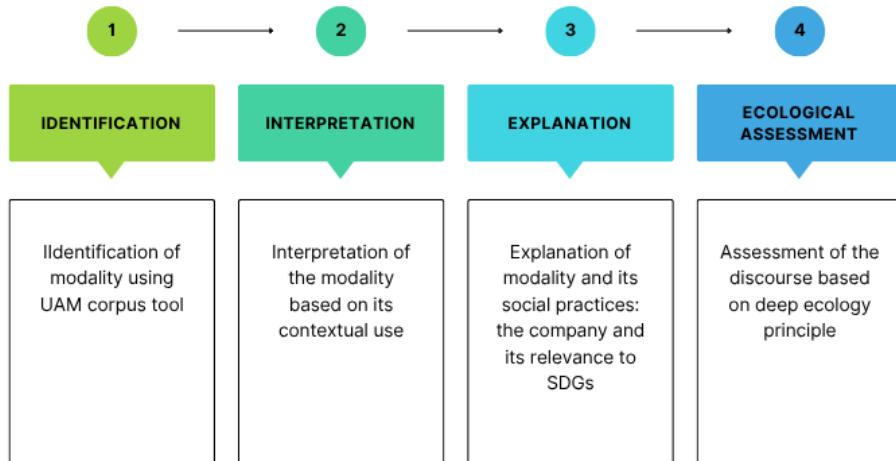
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Figure 1:  
*Modality Annotation by UAM Corpus Tool*



In sum, the analytical procedures are summarized in the following chart.

Figure 2:  
*The Study's Analytical Procedures*



## FINDINGS AND DISCUSSION

This paper examines the sustainability report of PT. Dua Putra Utama Makmur Tbk (DPUM) and investigates the company's claim regarding SDG 12 (responsible consumption and production), 13 (climate action), and 14 (life below water). It focuses on the use of modality, as a linguistic marker to show the company's commitment, ability, and willingness to achieve the SDG goals.

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The UAM corpus tool identifies 44 words of modality. The modality is distributed into verbal-modality (38) and nonverbal modality (6). The verbal modality is realized into modal auxiliary (*can, will, must, may*), semi-modal (*have to, need to*), and lexical verbs (*expected, required*). On the other hand, non-verbal modality is realized in adjectival-modality (*possible, able, sure*) and adverbial modality (*certainly*). Examined from the modal-semantics, the use of modality in the DPUM's sustainability report shows the corporation's requirement/ obligation, certainty, and possibility. The contextual use of modality is discussed in the following paragraphs.

Deontic modality is found in DPUM's sustainability report regarding SDG 12, responsible consumption and production. Deontic modality refers to the linguistic expressions of necessity, obligation, permission, and prohibition. It deals with the social and moral norms that govern actions and behaviors (Álvarez-Gil, 2023; Zhao & Xue, 2023). From the linguistic investigation, DPUM employs deontic modality to express obligation and necessity, as shown in the following examples.

- 1) PT Dua Putra Utama Makmur Tbk is committed to ensuring that its products are always in line with the internationally-recognized standards in order to maximize productivity without having to create a negative impact on business sustainability. (semi-modal) (DPUM, 2022, p. 158)
- 2) The Company guarantees that the recruitment process for all employees of all levels has been carried out transparently and fairly based on the qualifications required by DPUM. (lexical-verb) (DPUM, 2022, p. 177)
- 3) The process that ensures products remain safe and quality has been outlined in standard operating procedures (SOPs) that must be obeyed by all employees, especially production employees and are the responsibility of the head of production. (modal auxiliary) (DPUM, 2022, p. 183)

Example (1) shows the semi-modal *having to* in order to emphasize the commitment of DPUM in minimizing the negative impacts of the corporation's activities. This excerpt is in line with SDG 12 regarding responsible consumption and production. The use of semi-modal has a high degree of obligation attached to the main verb, *create*. The use of negation *without* clarifies the corporation's intention to show commitment to minimizing the negative business impacts due to its production activities. The ecological sustainability due to the production processes is absent in the report, disclosing the company's intention to maintain a balanced business.

Example (2) is also related to SDG 12 in terms of the corporation's recruitment process. The use of a lexical verb *required* is categorized into modality that shows a speaker's obligation. This high level of modality reveals the company's commitment to hiring qualified employees in a transparent and fair process. Example (3) also shows the corporation's obligation regarding the production process to ensure the safety and quality of its production. The use of a high obligation modal *must* reveals that the corporation intends to underline its responsibility and control of the production process. The role of employees is acknowledged as an important agent in the production process, whose safety is prioritized.

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With the same frequency, high-level modality to show likelihood, particularly certainty, is found in the sustainability report. Likelihood modality is categorized into epistemic modality. This type of modality is important in expressing a speaker's judgment about the probability or certainty of a proposition (Furmaniak, 2019). Epistemic modality has been employed in academic, political, and every discourse to convey a speaker's stance, commitment, and attitude towards the information being presented (Rocci & Musi, 2017; Thuube & Ekanjume-Ilongo, 2017). In health risk communication (Jäggi et al., 2023), epistemic modality is employed to influence how people perceive the likelihood of future health outcomes that affect their cognitive and affective evaluations.

In the sustainability report, epistemic modality is realized in modal auxiliary *will* and adverbial modality *certainly*. The epistemic modality is employed to show the company's commitment. Below is an example.

- 4) The main risk that is immediately addressed is the impact of climate change physically on business operations, where an increase in the intensity and frequency of extreme weather events will (modal auxiliary) cause floods, landslides, fires as well as rising temperatures and sea level rise which will (modal auxiliary) certainly (adverbial modality) increase business risk. (DPUM, 2022, p. 167)

Example (4) is in line with SDG 13 regarding climate action. The inclusion of high-level modality *will certainly* show the company's commitment to running the business as usual: operations and production. The company uses modality to entail climate impacts and business risks instead of its commitment to promoting ecological production activities. The modal "will" in this context raises critical concerns regarding the reluctance to address climate mitigation effectively. This linguistic choice suggests a tendency to postpone the urgency of action to mitigate climate change. The company juxtaposes climate change with business risks instead of the company's effort in promoting more ecological policies in running production. The company emphasizes climate change as a phenomenon that directly impacts the business's production activities. Here we see that the company's efforts to mitigate climate crises are still absent, since the sustainability report highlights "floods, landslides, fires as well as rising temperatures and sea level rise" that can put the business at risk.

The preceding paragraph underscores that the company's purpose to involve natural strategy in its sustainability report is merely a normative agenda. The salience of business risks as affected participants in the company's production activities is highly influenced by dominant discourses that locate infrastructure development and economic growth as the main objectives of our living (Suhandano et al., 2024). The semantic bleaching of sustainability is also evident in the Indonesian legal documents, which locates economic sustainability as the priority in the capital city relocation (Suhandano et al., 2023). The sustainability report of DPUM does not show of high commitment in climate mitigation and ecological production control.

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This empirical evidence affirms past studies that sustainability is only borrowed as a normative agenda instead of its scientific concerns that can be applied by corporations. The link to SDG 13 (Climate Action) is implicit rather than explicit, leaving an opportunity to tackle directly the impact of climate crises.

In relation to SDG 14, life below water, DPUM includes some modal markers in its sustainability report as shown below.

- 5) DPUM has a high commitment to always (adverbial modality) make various efforts to preserve biodiversity, especially for ecosystem habitats and flora-fauna around the operational area. (DPUM, 2022, p. 174)
- 6) Factory operations are ensured (adjectival modality) to be in accordance with the results of environmental impact analysis studies and do not interfere with the existence of ecosystems. (DPUM, 2022, p. 174)

The excerpts above reveal DPUM's high commitment to fulfill SDG 14, preserving biodiversity and ecosystems below water, shown by adverbial modality *always* and adjectival modality *ensured*. Both modality features are employed to build public trust in relation to environmental impacts in the area around DPUM's operational area. Seen from the sustainability report more closely, the efforts related to biodiversity protection are still absent. Only two paragraphs are found under the Biodiversity Conservation section in the report. The high modality *always* is not assisted with DPUM's regular activities in advocating biodiversity around the production area. The salience of high modality is aimed at constructing a positive public image. In terms of moral or evaluative modality, the company's claim in Example (5), "high commitment to always... preserve biodiversity, especially for ecosystem habitats and flora-fauna around the operational area," is not verified. No specific species of oceanic life and vegetation are mentioned. Ecosophically speaking, the interconnectedness of life on this planet is largely ignored in this report. No claim is made either, for instance, in procuring marine resources and managing waste. Seen through its use of modality, stakeholders or the public hardly know the company's commitment to ocean conservation and environmental impact mitigation. Certainly, transparency and credibility concerning ethical issues in sustainability reporting is crucial (Boiral et al., 2019; Porcel et al., 2024; Torelli, 2021). This is to say that while offering information, the company's report leaves out some details, which in an EDA could be considered forms of erasure. In Stibbe's lens (2015), such erasure in the company's story makes the reporting implausible.

Despite the linguistic evidence above, we did not find any volition modality referring to ability and willingness. Instead, the modal auxiliary *can* is employed to show likelihood or possibility. Below are some examples.

- 7) DPUM has contributed to several relevant points in the SDG's where the company's business activities and services **can** be correlated with DPUM's support and contribution to the SDGs. (DPUM, 2022, p. 162)
- 8) In terms of business development, DPUM has carried out several policies to diversify the portfolio of income segments. In addition, the expected

long-term strategy **can** turn these external factors into opportunities for DPUM. (DPUM, 2022, p. 164)

The above examples disclose that the modal auxiliary *can* is employed to show a high possibility. Example (7) shows the possibility of the relevance between a company's activities and its contribution to SDGs. However, the statement merely shows recent past action ("has contributed") and near future plan ("can be correlated") without mentioning particular obligation or moral commitment to uphold SDGs. The absence of deontic modality (Fairclough, 2003; Matseliukh, 2024) here weakens the company's ideological commitments to sustainability goals. Additionally, DPUM frames its contribution "to several relevant points in the SDG's" into the company's business activities and services without specifying which activities correspond to which contribution. By showing vague referents as shown by quantity (several) and no specificity of the SDGs, the claim reduces its modality strong point. Meanwhile, example (8) shows a high possibility of showing DPUM's future business strategies in facing external factors, such as increased costs and decreased purchasing power of the community.

Degrees of alignments with SDGs are varied when analysed in light of modality theory. To quote at length the statement below, SDG 12, 13, and 14 is respectively narrativized using different levels of modality.

- 9) Basically related to the products produced, the Company emphasizes the concept of zero waste in its operations. The Company **always** emphasizes the remaining components of production to be reprocessed and utilized for various needs. In addition to zero waste, the Company also has a liquid waste management facility or Water Treatment Plant (WTP) to produce clean water from the remaining water production to be reused or separated by harmful components so that it can be reused for the surrounding environment. (DPUM, 2022, p. 176)

DPUM has strong commitment to manage zero waste as shown by the twice use of "emphasizes" in its claim to reuse whatever left in the company's production process. Here, adherence to SDG 12 is present and strengthened by adjective "basically" in the beginning of the statement. Yet, when mentioning the company's possession of clean water treatment facility, the modality used in the phrase "can be reused" weakens the company's obligation, which is worsened by vague, non-specific naming of the "harmful components" and "surrounding environment." The claims sidelines what is harmful and which environment is mentioned. Example (9) makes no specific mention of SDG 13, although the company's promise and possible action in waste management are present. DPUM's claim of using WTP supports SDG 14 on marine conservation – sufficiently persuasive in planning but its materialization is questionably shown by the weak-level of modality *can be*.

Overall, the high possibility in the sustainability report does not refer to the ecological agenda to involve ecological policies in the business production processes. Conversely, the use of high possibility modal articulates DPUM's confident tone as an effort to construct a positive image in terms of business management, hence gaining trust from the public and stakeholders. The

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modality used in the reporting language does not show the company's genuine engagement with stakeholders.

### **Ecological Assessment of Modality in DPUM's Sustainability Report**

Based on the modality discussed in the preceding section, this study provides an ecological assessment of the sustainability report by adopting a deep ecology principle. Deep ecology believes that all living organisms have interconnectedness and equal value. It takes a nature-centered approach and fights for the Earth protection (O'Ryan & Glazier, 2016). Deep ecology questions the rapid growth of production and consumption whose activities often impact the ecosystem. Therefore, promoting more ecological policies on corporations' activities becomes one of the concerns of deep ecology. In ecolinguistics, ecological assessment is divided into three types: beneficial, ambivalent, and destructive discourse. A discourse is beneficial when it actively promotes ecological equilibrium, while a discourse is destructive when it opposes an ecological philosophy. Conversely, ambivalent discourse is marked by linguistic expressions with both positive and negative values related to ecological philosophy (Stibbe, 2015). Climate change can be seen as a cultural and linguistic construct in addition to being a scientific phenomenon. What kind of "stories we live by" are reflected and reinforced not only in the language we use and its underlying presumptions but also the way we discuss climate change. What appears beneficial by the company may become ambivalent or even destructive in light of ecological philosophy. Hambali et al. (2025) are correct to say that climate change mitigation is still institutionalized through international organizations and countries that advocate for collective action. It is interesting to investigate how extractive companies like DPUM discursively communicates its climate action.

From the modality analysis, this study argues that the sustainability report articulates an ambivalent discourse. In terms of SDG 12, consumption and production, the company employs high-level modality to show its commitment in managing qualified products by hiring professionals. The company also ensures the employees' safety during the production processes. However, the salience of business risks instead of environmental impacts articulates the company's ambivalent attitude. The environmental sustainability value remains lacking in the report. This study contributes to past studies regarding the use of language strategies such as metaphors, evaluative language, and optimistic rhetoric in company reporting that has been criticized in terms of its potential to promote greenwashing that compromises the sustainability report's integrity and trustworthiness (Kochkina et al., 2024). This study proves that, in the sustainability report, the use of high-level modality is employed to justify the company's commitment to sustainable business practices.

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In the annual report, DPUM stated that they carried out optimal waste and emissions management, without explaining in detail the waste processing methods or technology used, including the separation between organic and non-organic waste, or the management of B3 waste (hazardous and toxic materials) if any. The fishery company also stated that there were no violations of environmental regulations during the reporting period, which shows that aspects of compliance with environmental regulations have been carried out well. The actual outcomes of the company's usage of water management facilities are, however, rhetorically mentioned in the sustainability report. Regarding the production's effects on the environment, DPUM does not openly address the ecological impact, to say nothing of the company's reduction policies and initiatives. It is clear by now that to improve the company's image while evading responsibility, sustainability reporting often makes use of positive framing and language ambiguity.

In relation to SDG 13, climate change, DPUM's sustainability report does not use frequent modality. Only two types of modality are employed to emphasize the company's confidence in maintaining business risks due to climate impacts. This strategy is utilized to gain stakeholders' trust in relation to financial support and public engagement. This finding contributes to past studies on corporate sustainability reports' communication, which uses certain language to enhance competitive advantage, respond to social pressure, gain financial benefits from investor reactions, address public relations, and pursue corporate reporting awards (Beck et al., 2010; Yu, 2020). The use of language in the sustainability report is also employed to justify companies' intentions and motivations in realizing environment-related performance. In other words, the company tends to craft language in the sustainability report to gain public trust.

Company reporting articulates a hybrid form of business communication that has an informational role and a communication role. The communication role eventually functions to legitimize the company's actions, manage its reputation, and establish a sustainable dialogue with stakeholders (Basanta & Vangehuchten, 2022). Our analysis finds that modality is employed to show the company's commitment, certainty, and possibility to enhance the present and future business performance to align with the market demands. The company pays more attention to minimizing business risks by ensuring the employees' quality, minimizing business risks, and opening opportunities for future economic growth.

In light of EDA, sustainability reports may inadvertently claim commitments to sustainability without providing tangible evidence, but for advertorial purposes only. To compare, applying EDA to scrutinize lexemes of *growth* and *sustainability* in Indonesia's capital city relocation, Suhandano et al. (2023) reveal the semantic bleaching of *sustainability* as a normative agenda to justify the government's legitimization in relocating the capital city. The juxtaposition of *sustainability* with *economy* instead of *environment* discloses the government's intention to accelerate the capital city relocation without

considering much of the environmental impacts that can happen due to land clearings. This study sheds light on corporate communication strategies and suggests more ecological grounds when reporting the company's activities.

Deep ecology focuses on promoting the equal intrinsic value of humans, non-human species, and the environment. It advocates for the role of the environment as a home which provides us with a space for cultural flourishing (Næss et al., 2008). The anthropological activities' salience in the sustainability report is not thoroughly in line with the deep ecology principle. In relation to SDG 14, life below water, the sustainability report mentions the flora and fauna as biodiversity, acknowledging the presence of non-human species. Nonetheless, the foregrounding of business risks and sustainability reduces the role of non-human species as participants that are affected by the company's business activities. A concrete description of the company's effort in minimizing environmental impacts is also absent from the report. The DPUM's sustainability report reveals an anthropocentric approach rather than an ecocentric one in what is claimed to be a sustainable business, creating an incongruity with the principles of deep ecology.

From the empirical evidence presented in the previous sub-section, this study concludes that the sustainability report does not comprehensively present environmental accountability. EDA helps reveal that the report reflects a shift from ecological sustainability to corporate responsibility. Despite giving the impression of moral rectitude, it destroys ecological agents and systems in terms of deep ecology principles, which is problematic when considering SDGs 12 (responsible production), 13 (climate action), and particularly 14 (life below water).

## CONCLUSION

This article deals with the use of modality in the sustainability report section in PT Dua Putra Utama Makmur Tbk's annual report. Using the UAM corpus tool, the modality is found in modal auxiliary, semi-modal, lexical verbs, adverbial modality, and adjectival modality. Seen from the distribution, a high-level of modal auxiliary is found to be the most frequent, functioning to show DPUM's commitment to maintain business sustainability. The company foregrounds its commitment to ensure the production quality which involves qualified employees. In terms of environmental impacts due to the production, DPUM does not boldly discuss the company's policies and actions to reduce ecological impacts. The sustainability report focuses more on the business risks and production, or in short, business sustainability. Ecological commitments are mentioned in passing as shown by the use of vague language, a lack of tangible measurements or indicators. When examined more closely, the sustainability report does not comprehensively explain its concrete actions in achieving the three SDGs. This study concludes that the sustainability report does not articulate a beneficial discourse, but an ambivalent one. It broadens ecolinguistics by demonstrating

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how modality interacts with SDG discourse in corporate reporting. The company's legitimization to maximize production from its business activities is enhanced by the minimal involvement of ecological sustainability and concerns in the report. The salience of modality to maintain business operational activities, particularly on employees' roles, underscores the superficial alignment with SDGs and avoidance of deep ecological commitments. The DPUM's sustainability report places more emphasis on the company's agency than on the well-being of the marine ecosystem. Such discourse is criticized by EDA for putting human economic interests ahead of ecological integrity. This research sheds light on integrating an ecological philosophy in examining corporate sustainability communication. It also suggests future studies to investigate the social actors employed in the sustainability report and legitimization strategies to fill the gap in company reporting studies.

## CREDIT AUTHOR STATEMENT

**Arina Isti'anah:** Visualization, Investigation, Reviewing, and Editing.  
**Novita Dewi:** Conceptualization, Methodology, Writing original draft.  
**Firma Sulistiyyowati:** Data curation, Writing- Original draft preparation.

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