



UNEARTHING ACCOUNTABILITY AND ALIGNMENT OF SUSTAINABILITY REPORT TO SUSTAINABLE DEVELOPMENT GOALS

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Abstract

Sustainability reports provide a comprehensive view of corporate performance from economic, social, and environmental perspectives, helping stakeholders identify progress and areas for improvement, as well as increasing public awareness. This study aims to examine the sustainability report of a fishery industry in Indonesia to assess the extent to which the company aligns with the Sustainable Development Goals (SDGs). Ecological Discourse Analysis (EDA), especially the framing and erasure theories of the ecological linguist Arran Stibbe, is the primary analytical framework applied in identifying the report's alignments with specific indicators concerning responsible consumption (SDG 12), climate action (SDG 13), and ocean ecosystems (SDG 14). This qualitative research is interpretive, pointing out how language constructs the company's sustainability narratives. The finding shows that the company's ecological principles are inconsistent with its sustainability claims, as revealed from its framing and erasure narrativization. The report's focus on creating a corporate self-image as a consumer and market-driven company results in a lack of visible ecological accountability. By suggesting that public commitments to sustainability often prioritize commercial interests over ecological concerns, this study offers critical perspectives that profit motives hinder genuine corporate sustainability.

Keywords: EDA, company image, SDGs, sustainability reporting

Introduction

The biggest human problem in the 21st Century is our gradually melting Earth (Dewi, 2021; Mančić, 2025). People exploit nature for short-lived interests without considering its sustainability. Abuse of life-sustaining nature is reflected in unnatural management of the planet, which has negative impacts on both nature and humans. The 2030 Sustainable Development Goals (SDGs)' priority includes human rights and equality to promote social, economic, and environmental growth (Soergel et al., 2021; Weiland et al., 2021). As a continuation of the Millennium Development Goals (MDGs), which ended in 2015, SDGs 2030 have 17 goals and 169 targets that emphasize inclusivity and justice in development (Diouf, 2019; Weiland et al., 2021). However, climate disasters have led to various repercussions



that impede the achievement of SDGs. In Asia and the Pacific, for example, Jolly et al. (2024) investigate the human rights implications of climate change on human mobility, disaster risk reduction, and global crisis adaptation that have all implicated SDGs and the economy.

To mitigate the simultaneous decline in natural conditions and human dignity, a comprehensive and systematic interdisciplinary research is necessary (Dewi, 2016), for instance, by studying how corporations communicate their environmental and ethical responsibilities. Accountants, especially in the public sector, play an active role in building awareness among entrepreneurs to conduct ethical business and ecological obligation (Alsaħali & Malagueño, 2022; Bakarich et al., 2023; Jones, 2023). Annually, corporations must prepare financial and non-financial information for stakeholders such as managers, investors, creditors, and shareholders. While financial reports include cash flows, income statements, profit and loss statements, and other relevant data, sustainability reports offer a comprehensive picture of a company's environmental commitment and performance. Integrating these reports is essential for improving public trust and the company's reputation.

Accountants play a vital role in realizing the SDGs because they are involved in the management process. The process includes record keeping, financial analysis, budgeting, production planning, risk management, auditing, environmental management, business risk assessment, resource planning, cost planning, and standards. Accountants provide strategies at the tactical level and at lower levels through the information generated, so that it can be used to make policies and operational decisions, as stipulated in the International Federation of Accountants (IFAC) 2020 (Iliemena & Uagbale-Ekatah, 2023). Accountants' role is important in coordinating organizational resources in order to achieve the company's aspirations. To support the role of accountants in the transition, the Indonesian Accountants Association (IAI), for instance, issued the Exposure Draft PSPKI (General Requirements for Disclosure of Sustainability-Related Financial Information) 1 and PSPK 2 in 2024 (Ikatan Akuntan Indonesia, 2024a; 2024b). Based on the reporting of company performance, the company's responsibility for governance, social, and environmental aspects can be determined (Hongming et al., 2020).

At the same time, with regard to corporate disclosures, companies that are able to accommodate the interests of their stakeholders will be encouraged to be more transparent about their social, environmental, and financial impacts to build support, loyalty, and trust (Oware & Worae, 2023). The stakeholders include the directly involved internal parties, such as managers, investors, board of directors, etc., as well as the external groups (e.g., customers, suppliers, vendors, regulators, local communities, etc.) who are in almost every respect impacted by the company's operation. Given the varied interests of the stakeholders, the Stakeholder Theory, which affirms that a company's success is largely determined by its stakeholders, both shareholders and other stakeholders, is crucial. The success story of a company depends on its relationship with and capability to accommodate and create value for all stakeholders. Companies should not only focus on profits for shareholders or owners, but also consider the needs and maintain good relationships with other stakeholders (Mohanty et al. 2023). Furthermore, optimal company performance will reduce operational risk, increase competitiveness in the global market, and

enhance stakeholder trust (Zarefar et al. 2022). Therefore, to generate sustainable value and maintain a positive public image, companies need to meet the demands and expectations of their stakeholders (Fitriyani & Raharja, 2025).

Meanwhile, '*Asta Cita, Indonesia*' national development plan, highlights the role of natural capital, including marine resources, climate change mitigation, and sustainable development. *Asta Cita #2* aligns with the United Nations' Blue Economy (BE) framework, a concept promoting sustainable ocean resource utilization for economic growth and improved livelihoods (Sulistiyowati & Dewi, 2024). Indonesia's commitment to sustainable economic growth and effective maritime resource management was further accelerated during the COVID-19 pandemic (Chapsos & Hamilton, 2019). Despite this immense potential and the nation's commitment to sustainable development, overfishing, illegal, unreported, and unregulated (IUU) fishing, habitat destruction, and pollution remain potential sustainability threats (Gumilar, 2022; Leonardo & Deeb, 2022; Widagdo & Anggoro, 2022). For example, climate change exacerbates the plight of the fish farmers in Lamalera, East Nusa Tenggara, whose sole economic income includes catching fish and traditional whale hunting (Taum et al., 2024). For the marine industry to contribute to the country's BE and mitigate climate disasters, the fishery companies should be able to provide genuine, transparent, and healthy sustainability reports. It is important to assess the accountability of sustainability reports from Indonesian fishery companies.

Unpacking company convictions

Due to increasing environmental risks, sustainability is becoming an important purchase criterion for consumers and a driver of business growth. Corporations are required to prepare financial reporting and non-financial information annually to convey information to interested parties such as managers, investors, creditors, and shareholders. Company reports should address economic, environmental, and social issues. The integration between financial reports and sustainability reports is needed to improve the company's reputation or image (Chen & Xu, 2022) and strengthen investor and stakeholder trust. Following the guidelines of the Global Reporting Initiative (GRI), the SDGs Report offers a more thorough view of corporate performance from economic, social, and environmental perspectives. Sustainability reports help stakeholders identify progress, obstacles, and areas that need more attention in efforts to achieve sustainability targets. Such reports help companies identify and manage risks related to social and environmental factors, which is crucial for long-term sustainability and risk management (Prioteasa & Ciocoiu, 2017; Peršić et al., 2017). Additionally, the report works well as a communication tool to increase public awareness and motivate different stakeholders to actively participate in sustainable development. Eventually, the sustainability report may serve as a principal mechanism for companies to communicate their CSR practices, which helps in building trust and engagement with stakeholders (Borges et al., 2018; Watts, 2016).

Given that the global interest in sustainable practices has grown, stakeholders demand that corporations report their environmental and social implications for fear of "greenwashing," often shown in their fake sustainability declarations (Leonhardt & Guertler, 2025; Moodaley & Telukdarie, 2023; Xu et al., 2023). Investigating greenwashing through a climate report from a mining corporation, Leonhardt and

Guertler (2025) reveal the use of hedging, deliberate omissions, and vague long-term goals used in the report to project a more sustainable image. Similarly, Xu et al. (2023), for example, examine the asymmetry of information between “greenwashing” in sustainability reporting and the creation of “shared value” in Chinese listed businesses, highlighting that greenwashing significantly reduces the intended values. The good news is that now, as argued by Moodaley and Telukdarie (2023), innovations in artificial intelligence and machine learning have allowed for the quick evaluation of sustainability reports to uncover possible greenwashing. To sum up, companies frequently utilize covert techniques in sustainability claims, capitalizing on dominant customer beliefs and deliberately stressing positive features while masking less favourable realities. There has been extensive research on bogus narrative strategies employed in sustainability reports to persuade stakeholders, but there are still research gaps in understanding how a critical reading of sustainability texts might reveal how companies express their ecological insights and commitment.

While the studies cited above describe the discrepancy between corporate sustainability reporting and ecological practices, they do not use linguistic tools to locate how the companies either comply or evade ecological accountability through their reports. Mindful of the rising issue of “greenwashing,” false environmental claims often shown in company reports, it is important to examine the authenticity of a sustainable report, especially in its alignment with the company, to see whether the report actually reflects ecological responsibility or simply to improve stakeholder trust and company image.

By unpacking a company’s sustainability report through Ecological Discourse Analysis (EDA), the public can observe how the company frames its ecological responsibility and in what ways the SDG-related goals are represented in the report. Analysing the “Story-we-live-by” narratives that often bias against the environment is useful to identify anthropocentric framings within language and promote narratives that affirm a harmonious relationship between humans and nature. As an interdisciplinary field, ecolinguistics links ecology and linguistics to investigate how language and environmental interpretation are interdependent (Stibbe, 2012). EDA is a promising area of study in language and communication studies that can be suitably applied to reading a company’s sustainability report.

This article, therefore, aims to evaluate the ways in which the sustainability report of a seafood processing company in Indonesia supports the achievement of SDG 12 on responsible consumption and production, SDG 13 that addresses climate change, and SDG 14 concerning ocean ecosystems. It will examine how the company conveys its commitments and business practices through sustainability reporting in light of EDA. Research on sustainability reports using EDA is nothing new (e.g., Almeflh & Almofleh, 2025; Mapa et al., 2019; Seilonen, 2021). Similarly, there have been numerous studies on how to align company reports with the SDGs (e.g., Erin et al., 2022; Raman et al., 2023; Rosati et al., 2019). However, the current research seeks to fill a gap in how the fishery company’s sustainability report reflects corporate responsibility, especially toward ocean life security, and the achievement of sustainable development indicators in light of ecolinguistics. The research question is formulated as follows. Seen through Ecological Discourse Analysis, to what extent do the Indonesian company’s sustainability reports

discussed in this study discursively promote or avoid ecological accountability with regard to SDG 12, SDG 13, and SDG 14?

Method

This qualitative, interpretative study employed a discursive analysis to reveal the narrative strategies and ideological positioning embedded within the company's sustainability report.

Data source

The following is a brief overview of a publicly listed corporation engaged in the fisheries and marine industry, which served as the primary data for this study. PT Dharma Samudera Fishing Industries Tbk. (henceforth, DSFI) was officially founded on October 2, 1973 (<https://www.dsfi.id/en>). This study analyses DSFI's 2023 Sustainability Report, chosen for several reasons. First, DSFI is one of the leading publicly traded fisheries companies in Indonesia. Second, the company has published sustainability reports for at least 3 consecutive years. Last, the marine fisheries sector is directly relevant to SDG 14 (Life Below Water) and related goals. Initially, DSFI focuses on targeting *ikan cakalang* (skipjack tuna) and *kakap merah* (red snapper) fishing activities and export sales. By March 24, 2000, the company conducted an initial public offering of shares on the Indonesia Stock Exchange (Bursa Efek Indonesia) with the stock code DSFI. With offices and factories in Jakarta and in Kendari, Southeast Sulawesi, the company has expanded the business into the fish processing industry, producing fish fillets, tuna, octopus, squid, and other processed products.

Analytical strategy

This study will first observe DSFI Sustainability Report's alignments with SDGs indicators using a generative AI tool for preliminary document processing. Specifically, NotebookLM (<https://notebooklm.google.com/notebook/beb5b326-7989-4961-ad53-d8cfc80ccb30>) was used to: (1) generate an initial summary of the sustainability report's key themes, (2) identify sections potentially aligned with SDG indicators. The summary thus functions as an initial orientation to the document structure rather instead of analytical output. Subsequently, the analysis was conducted manually via close reading in light of Ecological Discourse Analysis (EDA) frameworks. This approach follows Moodaley and Telukdarie (2023) in using AI for efficiency in initial data familiarization while maintaining rigorous qualitative analysis.) with which subsequent qualitative analysis was informed. Having set the linguistic markers, discursive strategies in EDA were conducted to see the ways in which the company legitimises, mitigates, or evades its sustainability claims through the report's narratives. Triangulation was conducted by examining the Indonesian version of this bilingual DSFI report, which may employ different discursive strategies, to examine the company's discursive framing of sustainability, marine ecosystems, production waste, resource use, etc. Other sources, like the company's website, were also consulted for validation.

Analytical procedures

The analysis proceeded through four sequential phases as follows. In Phase 1, we identified sustainability claims in the report related to SDG targets by coding

text segments according to relevant SDG 12, 13, and 14. In Phase 2, we used NotebookLM to generate a preliminary thematic summary and conducted a close reading of the full report to identify key discursive patterns that emerge. Phase 3 was the application of Stibbe's (2012) EDA framework to examine linguistic markers, framing, and erasure strategies, scrutinizing "Stories-we-live-by" in the company's sustainability narratives. In Phase 4, we employed discursive strategy analysis to find out how the company made sustainability statements and the environmental mitigation thereof.

Findings and discussion

The company story-to-live-by

The company report of PT Dharma Samudera Fishing Industries Tbk. describes governance, employee welfare, and sustainability initiatives. Stating its vision to become a world-class and trusted seafood company by providing high-quality and sustainable products to customers, the company has a mission to produce products of high quality and protect the sustainability of Indonesia's marine environmental resources. The company is committed to always paying attention to sustainability values in all aspects. The company not only focuses on financial performance but prioritizes alignment and harmonization of business and giving optimal benefits to stakeholders, in this case, customers. The company believes that the mutually beneficial ecosystem will create long-term business sustainability. The company's annual report was prepared to adhere to the Financial Services Authority regulations, specifically POJK No. 51/POJK.03/2017 concerning the Implementation of Sustainable Finance and SEOJK No. 16/SEOJK.04/2021. The report's preparation adheres to the regulations set forth by the Financial Services Authority, specifically POJK No. 51/POJK.03/2017 concerning the Implementation of Sustainable Finance and SEOJK No. 16/SEOJK.04/2021.

As part of the 2023 Annual Report, the DSFI Sustainability Report for January-December 2023 provides a comprehensive summary of the company's economic, social, and environmental performance, emphasizing its commitment to good corporate governance and sustainable business practices. The report can be found on pages 143–172 of the 248-page business annual report, Chapter Six.

In spite of the supposedly acceptable business performance of a public company, this study contends that it is important to further probe into the ways in which DSFI communicates its ecological responsibility. The following section is an ecolinguistics assessment on how well the report matches discursively, rather than content-wise, with SDGs 12-14.

Oscillation of ecological principles and sustainability claims

Stibbe's (2015) theories of framing, erasure, and ideological positioning support each analysis. Framing involves particular aspects of environmental issues that are narrativized in sustainability reports and frequently reflects the power dynamics or ideological positions of the company. Erasure is a complementary strategy used in the report to obscure environmentally harmful impacts caused by the company's operation, hence hiding such important information from the public and stakeholders. Both framing and erasure have the potential to disprove the company's sustainability claims when the ecological principles are not articulated

clearly in the sustainable reports. Framing is evident in the positive portrayal of the company's production activities and its commitment to producing high-quality products. On the other hand, the erasure of the company's environmental commitment due to the production processes might lead to the assumption that environmental impacts are less important and worth discussing. The 2023 DSFI Sustainability Report was first analysed for linguistic patterns related to SDGs 12, 13, and 14. A total of 10 statements were coded across the three SDG categories, with 4 statements relating to SDG 12, 3 to SDG 13, and 3 to SDG 14.

SDG 12: Responsible consumption and production

The sampled DSFI statements below are used as data to examine by paying attention to framing and erasure strategies.

- (1) The Company ensures that product safety and quality guarantees are always met thanks to the implementation of strict quality control.
- (2) The Company always maintains its commitment to implementing good manufacturing standards, health standards, and halal products in the production chain.
- (3) However, the Company is always open to input from buyers who are intermediaries for the final consumers of the Company's products.
- (4) We believe that compensation and benefits for employees as income to support a decent living cost in accordance with the provisions of the government of the Republic of Indonesia have a positive impact on business and will benefit employees, customers, shareholders, and other stakeholders.

Datum (1) shows DSFI's observance of its safe and strict production process using the modal verb construction *ensure* and high-level adverb of frequency *always* to frame the company's professionalism. The company conceals the impact of its production activities on the environment by focusing on product safety and quality. The salience of quality control is a strategy that underscores the output or products rather than the production activities, which involve fishing operations and fisheries product processing. The erasure of quality control over the production impacts is evident in Datum (1). The sustainability report obscures the possible environmental impacts by highlighting the product quality, or in other words, shifting readers' attention to the consumer's needs as a priority.

Datum (2) further emphasizes the company's image using the phrase "always maintains its commitment maintains..." to legitimize the corporation's activities by offering consumer satisfaction and production standards. Legitimation refers to the reason that "either the whole of a social practice or some part of it must take place, or must take place in the way that it does" (van Leeuwen, 2008, p. 20). The use of the noun phrase *its commitment* is a legitimization strategy, called rationalization, that showcases the company's goals and institutionalized social action in the production process (Al Fajri et al., 2023). The company shows its confidence to gain public trust regarding its production activities and legitimizes its actions confidently. This evidence shows that a sustainability report is constructed to enhance a company's reputation and brand image, as it demonstrates a commitment to responsible business practices (Borges et al., 2018).

Datum (3) indicates a shift in perspective from production to consumption. It begins with the conjunctive adverb *however* to show conditionality, i.e., if needed, the company accepts customers' feedback to show its inclusive policy. This strategy is necessary to gain consumers' trust and loyalty. Customers will feel that their opinions are valued and that the company is responsive to their needs and concerns (Islam et al., 2021; Sahu & Tripathy, 2024). The conjunction *however* also marks the shift in focus of responsibility from the company to the customer as an agent that affirms the company's legitimization strategy. This phenomenon was also evident in marketing nature-based products through metaphor and metonymy that locates customers as responsible agents in the environmental problems (Mühlhäuser, 1999).

The modal verb analysis reveals a strategic linguistic pattern consistent with Stibbe's (2015) concept of beneficial ambiguity. High certainty modals in SDG 12 contexts (*ensures, always*) create an impression of strong commitment when describing product-related activities, which are areas that directly impact market competitiveness.

The promotional stance of DSFI as an open, healthy corporation is strengthened by Datum (4), which serves as the company's self-promotion: DSFI conducts an ethical business, caring for its workforce to serve stakeholders better. The legitimization strategy is identified through the authorization strategy, construed in the noun phrase *the provisions of the government*. By involving the *government* as a participant in the sustainability report, DSFI constructs the "us" relationship by juxtaposition of the company and government. Both agents are portrayed as the "us" that contributes to the country's economy through the business impacts. The report foregrounds its business commitment and responsibility to maintain sustainable economic growth. This finding resonates with a past study on legal document that still locates economic growth as the main output in Indonesia's capital city relocation (Suhandano et al., 2023). The use of lexemes referring to growth and sustainability is still exercised as a greenwashing strategy since environmental sustainability is found with a lower frequency than the economic one. The reproduction of background environmental sustainability in the infrastructure discourse articulates an anthropocentric paradigm. Thus, despite the different genres, the legal documents and sustainability reports showcase legitimization strategies by corporations and the government.

Unaccountable sustainability reports regarding the company's product resemble deceptive green advertisements. Handoyo & Umayati (2025) discuss the impact of greenwashing tactics involving Innisfree's Green Forest Campaign to attract customers. Using EDA, the study reveals the cosmetic industry's false claim of using 51.8% less plastic in the "paper bottle" packaging, which was in fact a plastic bottle wrapped in paper (Handoyo & Umayati, 2025, p. 265). In the case of DSFI, the four samplings above hardly mention the company's environmental commitments. The claims are no other but DSFI's framing as an ethical and law-abiding company (Datum 4), customer-oriented (Data 2-3), marketing only safe and quality products (Data 1-2). In light of EDA, the good stories made are anthropocentric. In so doing, erasure is the strategy used here. Marketability is pronounced, not sustainability. Thus, alignment to SDG 12 is ecologically indefinite. Although DSFI's reporting makes no false claims like, for instance,

Innisfree's packaging discussed above, selective disclosure is used in the report. While this narrative strategy is theoretically accurate, it is flawed in view of ecology.

SDG 13: Climate action

Using the three samplings below, EDA can evaluate DSFI's climate discourse, including how the business manages waste, mitigates climate change, reduces pollution, and many more.

- (1) The Company realizes that in carrying out its daily operational activities, it might cause both positive and negative impacts on the environment and surrounding communities.
- (2) The Company does not directly use machines and equipment that emit emissions. However, the Company still strives to control emissions, one of which is by conserving electricity usage.
- (3) The Company prioritizes the prevention and reduction of waste at its source as much as possible. The entire production process is continuously evaluated to identify areas where waste can be minimized, and appropriate solutions are implemented. Waste that cannot be avoided will be managed responsibly and in accordance with applicable environmental regulations.

The use of modal *might* in Datum (5) is an indication that DSFI is elusive about the environmental impacts caused by the business activities. As such, the company's commitment to preventing pollution is blurred. The use of low modality *might* modify the verb *cause*, articulating the company's intention to conceal the impacts of operational activities. In addition, the phrase *both positive and negative impacts* legitimize the company's activities by juxtaposing the positive and negative impacts. The legitimization is identified from moral evaluation given to the communities that are staged as a recipient of the positive impacts, such as a promise of having a decent living (Datum 4). Datum (6) is another legitimization from the company, seen from the verb phrase *still strive to control emission* to minimize or rationalize the problem (Lin, 2021). By mentioning the company's action to control emissions through conserving electricity usage, the company rationalizes its environmental impact.

Although Datum (7) contains DSFI's claims on waste management efforts, the use of modal auxiliary *can* twice may indicate the company's low priority on sustainability. Because of the ambiguity surrounding the company's responsibility, it has a medium level of certainty in its alignment with SDG 13. Low certainty modals in SDG 13 contexts (*might cause*, *can be minimized*) allow the company to acknowledge environmental responsibility while avoiding concrete commitments. Although the DSFI's report publicly commits to sustainability, EDA helps reveal that the company prioritizes profits over ecological requirements. This finding confirms the general claim that companies' reports are often performative and rhetorical, lacking tangible ecological actions (e.g., Oware & Worae, 2023; Wright & Nyberg, 2024; Xu et al., 2023). To quote Wright & Nyberg (2024, p. 919), "corporations both contribute to the climate crisis, while also promoting themselves as humanity's saviours."

SDG 14: Life below water

EDA addresses not only the narrativization of marine ecosystems and biodiversity in sustainability reports, but it is also concerned with the ways in which nonhuman marine entities are given agency in the story. The following DSFI statements from DSFI's Sustainability Report are selected to see how they relate to or otherwise with the SDGs for marine life.

- (1) The Company pays great attention to underwater biodiversity, as this ecosystem will support business sustainability. The Company has encouraged the protection of underwater biodiversity by socializing good ways of catching marine animals.
- (2) To support this commitment, the Company consistently educates proper fishing practices to fishing communities that partner with the Company.
- (3) The Company always maintains the stages of production, handling, processing, and marketing of seafood products to always comply with applicable regulations and pay attention to sustainability aspects so that marine ecosystems remain sustainable.

The modality language used in the data above shows high certainty. The company's report shows confidence in its claims to legalize the activities as teaching how to catch marine animals. The ecological stance of DSFI is not, however, explicitly shown in Data (8) and (9) because what the company aims to declare to the public is its professionalism in handling the fishery industry. The notion of *sustainability* is still borrowed as a normative agenda to legitimize the company's activities that impact life under water. The high commitment modality still refers to business sustainability, yet its following statements do not comprehensively promote activities to maintain the ecological equilibrium.

Datum (10) further describes the ideological position of DSFI: It takes into account the business effects on the entire ecosystem to "comply with applicable regulations" for sustainable management. The legitimization is identified from the authorization by referring to the company's established regulations (van Leeuwen, 2008). Obedience to regulation is more imperative than commitment to marine conservation. Using EDA, this study reveals that the DSFI's sustainability report emphasizes the corporation's self-image via framing and erasure of its ecological accountabilities. In reality, sustainability reports may inadvertently assert the corporations' sustainable commitments without giving concrete evidence, serving for advertising purposes. For example, using EDA to examine metaphors employed in Indonesian tourism marketing websites, the study of Isti'anah et al. (2025) shows that the prosperity, purity, and remoteness of the country's tourism industry entice Western travellers, amplifying the advertisement's orientalising tendencies. In DSFI, the analysis shows that there is a discrepancy between reporting and practice in sustainability because the ocean ecosystem is not prioritized.

Conclusion

A critical reading of a business sustainability report is significant to assess whether the company's narrated ecological values correspond or otherwise with its praxis. This study has shown that in light of ecolinguistics, the narratives of regulation compliance, consumer-oriented business, and workforce welfare are the DSFI's framing strategy for self-promotion, a.k.a. advertisement. The sustainability

report is loaded with linguistic features that legitimize the company's production activities. Erasure of detailed sustainable practices in the report further confirms that the company prioritizes profit over people and planet. As such, alignments to sustainable development goals are also dubious. While in terms of standard corporate reporting, the company in question might be accountable, its ecological responsibility is doubtful. This study has also shown that current Indonesian requirements for sustainability reporting focus more on disclosure of quantified environmental metrics, but less on qualitative commitments. It is to such a regulatory implication that this current research contributes. However, the limitations of this study are hard to ignore in terms of size. Given its single-case design, the research results may not be applicable to other marine companies in Indonesia. Additionally, an analysis of a single-year report cannot reveal if the trends are stable or evolving. Comparative studies with more fishery companies are needed. To conclude, given their susceptibility to greenwashing and other environmental misconducts, many more discursive analyses of well-crafted company reports are still required to validate their accountability and transparency.

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