

SHADES OF TRANSPARENCY IN THE RHETORICAL APPEALS OF ENERGY SECTOR DISCLOSURE PRACTICES

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Abstract

The present paper is part of ongoing research on corporate communication practices in terms of transparency, credibility and trust, social responsibility and ethics, identity and reputation construction. It focuses on some international companies of the energy sector – Edison (Italy), BP (UK), Chevron (USA), Saudi ARAMCO (Saudi Arabia) – and, more specifically, on the concept of transparency in disclosure practices across cultures, that is, in sustainability reports and in the rhetorical appeals they employ.

Disclosing information that stakeholders perceive as transparent and trustworthy has become one of the most important aspects of a firm's communication strategy and approach towards its external contexts. Transparency is a value of corporate social responsibility communication that improves the relationship between the company and its stakeholders. Sustainability reports primarily focus on non-financial data regarding environmental, social, economic and governance issues.

Our theoretical framework ranges from the concepts of transparency, disclosure, trust, and sustainability reporting to metadiscursive markers, used by the writer to establish an active and reciprocal dialogue with the reader through the rhetorical appeals of ethos, pathos and logos. The findings show how stylistic features, such as intertextuality, reader-inclusive pronouns, self-mentions, attitude markers, and engagement markers contribute to easing information interpretation and to enhancing transparency and trust cross-culturally.

1. Introduction

The present investigation, dealing with the rhetorical appeals of energy sector disclosure practices, was carried out by two scholars of the University of Cagliari who are members of an interuniversity project funded by the Italian government entitled *Communicating transparency: New trends in English-language corporate and institutional disclosure practices in intercultural settings* (PRIN2020TJTA55), which also includes the Universities of Calabria, Modena/Reggio Emilia, Roma Sapienza, and Verona. The

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group's general research concerns corporate communication practices in terms of transparency, credibility and trust, social responsibility and ethics, identity, and reputation construction. This study focuses on the concept of transparency in sustainability reports (SR henceforth) from a cross-cultural perspective (i.e. English, Italian and Arabic), as well as the use of the rhetorical appeals of ethos, pathos, and logos, employed in this type of document, relying on Hyland's (2005a) framework of metadiscursive features.

Every discussion about transparency has to start from some basic assumptions. A definition of transparency appears to be necessary: "Transparency is a quality of corporate social responsibility communication that enhances the relationship between the investors and the company" (Fernandez-Feijoo *et al.* 2014: 53). When dealing with companies and their responsibility towards stakeholders, the concept of transparency becomes indispensable, as explained by Piechocki (2004: 107): "One important feature of socially responsible entrepreneurship is the transparent dialogue with stakeholders about the policies and activities the company proposes to pursue in that respect."

The issues to be considered here are what to disclose, how to disclose it and to whom. Therefore, the what, the how and the participants in the process are the categories that we investigated. As Salvi and Turnbull (2017: xv) put it, in order to look at trust, credibility and reliability, the way in which language is used to address participants and to disclose information in a transparent manner enhances those qualities connected to the company's responsibility and reputation.

Conveying an image of transparency has become one of the key issues of a company's communication strategy to reduce the information asymmetry with its stakeholders, especially after the 2007-2008 financial crisis, and restore their trust in the companies and in the market (Christensen and Cheney 2015; Vasylyeva *et al.* 2017). This means that disclosing information that stakeholders perceive as transparent and trustworthy is becoming increasingly significant to cultivate mutual understanding and appreciation. This strengthens stakeholders' confidence in the enterprise and, in turn, its positive reputation.

An instrument that can be of assistance in this process is the *annual sustainability report*. Its primary function, in communication terms, is to represent the company's actions and to provide a disclosure of the various activities that have characterized the firm's performance in the previous year.

The term 'disclosure' and its meaning have been the object of much debate, as well as the benefits or even the risks it may generate to both the firm and its stakeholders. More than leading and improving the company's behaviour, disclosing its financial, environmental, and social information polishes its image. Even though a comprehensive definition of what to divulge and to whom is still unclear, disclosures remain an important corporate activity, because they involve a wide range of stakeholders (Hou and Reber 2011) and reflect mandatory decisions to be taken and directly manoeuvred by managers (Oesterle 2011). More precisely, there are two forms of disclosure: mandatory (i.e. required by law and regulations) and voluntary. While most required and obligatory disclosures have a financial character, those dealing with social and environmental issues may often be voluntary. This depends on the national legislation. Currently in Italy, the UK, and the US, sustainability reporting is becoming mandatory for companies with a specific turnover and number of employees, and listed on the stock exchange, as explained in the next section. Saudi Arabia has prioritized sustainability reporting to

assess contributions to the Sustainable Development Goals (SDGs) towards the Saudi Vision 2030. The disclosure of information for the public is innately connected to the concept of transparency seen as a device signalling the trustworthiness and integrity of the company.

The present study starts with a presentation of transparency and of national and international Social Responsibility (SR) guidelines, such as the Global Reporting Initiative (GRI) standards and the Environmental, Social and Governance (ESG) and the 17 Sustainable Development Goals (SDGs) of the 2030 Agenda. Following that, our theoretical framework will include some seminal works on transparency and sustainability and some others on metadiscourse. The methodology section will present the corpus of SRs compiled for the study and introduce the analytical frameworks of reference: Piechocki's (2004) transparency indicators and Hyland's metadiscursive features, together with their relationship with the rhetorical appeals of ethos, pathos, and logos. The discussion and analysis section will report our quantitative and qualitative findings with examples taken from the texts under scrutiny. Finally, some conclusions will be drawn.

2. Theoretical Framework

2.1. *Transparency and sustainability reporting pillars*

Sustainability reporting helps a company reach specific targets and benefits. For example, it legitimizes its environmentally and socially friendly activities, products, and services; it improves its reputation, value, competitive advantage, overall performance, transparency and accountability, employee motivation, internal control, and process. Moreover, sustainability reporting enables the company to compare itself against its competitors (Herzig and Schaltegger 2006: 302). Since 2016, several standards have been introduced to enhance corporate sustainability reporting practices. Among the corresponding documents that will be discussed below are: the Directive 2014/95/EU, the Italian legislative Decree 30 December 2016, no. 254, the UN Global Compact, the GRI Standards, the ESG and SDGs, the SBTI Framework, IPIECA, IFRS sustainability disclosure standards.

The first framework is the "Directive 2014/95/EU of the European Parliament and of the Council of 22 October 2014 amending Directive 2013/34/EU as regards disclosure of non-financial and diversity information by certain large undertakings and groups". It requires large companies to publish regular reports on the social and environmental impacts of their activities. This is significant for the companies themselves and their stakeholders.

The second essential document is the Italian legislative Decree of 30 December 2016, no. 254, adopted pursuant to Directive 2014/95/EU, regarding the disclosure of non-financial and diversity information by certain large enterprises and groups. These statements must contain information on environmental, social and employee matters, respect for human rights, anti-corruption, and bribery matters.

The third pillar is the Ten Principles of the UN Global Compact, stating "Corporate sustainability starts with a company's value system and a principles-based approach

to doing business”¹. The Ten Principles originate from the Universal Declaration of Human Rights, the International Labour Organization’s Declaration on Fundamental Principles and Rights at Work, the Rio Declaration on Environment and Development, and the United Nations Convention Against Corruption. In particular, principles 1 and 2 refer to *Human Rights*, to their support, respect, and protection against any abuse. Principles 3-6 deal with *Labour*: the freedom of association and the acknowledgement of collective bargaining; the abolition of coerced and obligatory labour, child labour and employment discrimination. Principles 7-9 relate to *Environment*, its safeguard and protection from ecological challenges, the promotion of the company’s responsibility, and the implementation of eco-friendly technologies. The tenth principle concerns *Anti-corruption*, and the effort to engage in any type of corruption, comprising extortion and bribery. By integrating the Ten Principles of the UN Global Compact into their strategies, policies, programs and practices, corporations show themselves to be responsible, trustworthy, and honest towards people and the planet, while getting ready for long-term success.

The fourth norm is represented by the GRI Standards that aim to enable transparency on organizational impacts “on the economy, environment and people in a comparable and credible way, thereby increasing transparency on their contribution to sustainable development”². They are significant for the company as well as for its stakeholders, that is, investors, policymakers, analysts, and the society. They provide a comprehensive sustainability reporting framework and are divided into:

1. *The Universal Standards*, recently updated to include reporting on human rights and environment; they strengthen the very foundations of all reporting through GRI;
2. *The Sector Standards*, designed to help identify a sector’s most significant impacts and reflect stakeholders’ expectations for sustainability reporting.
3. *The GRI Topic Standards*, containing disclosures for providing information on certain topics.

Figure 1 shows the representation of the GRI Standards as a modular system of interconnecting standards, which all companies, regardless of their size and nature, can use to disclose their information, evaluate their strategies and policies, and direct their decision-making.

The fifth pillar includes the ESG and the 17 SDGs of the 2030 Agenda. ESG corporate reporting is the disclosure of environmental, social, and corporate governance data, aiming at becoming transparent for the public and at involving other companies. These data can be used by stakeholders to assess the material sustainability-related risks and opportunities relevant to an organization. *Environmental* refers to climate stability, natural resources, waste management, and innovation; *Social* concerns human capital management, diversity, value chain, and society; *Governance* entails corporate governance, risk management, transparency, antibribery and anticorruption. Since 2020, there has been increasing interest within the UN in overlaying ESG data with SDGs.

¹ <https://unglobalcompact.org/what-is-gc/mission/principles>

² <https://www.globalreporting.org/standards/>.

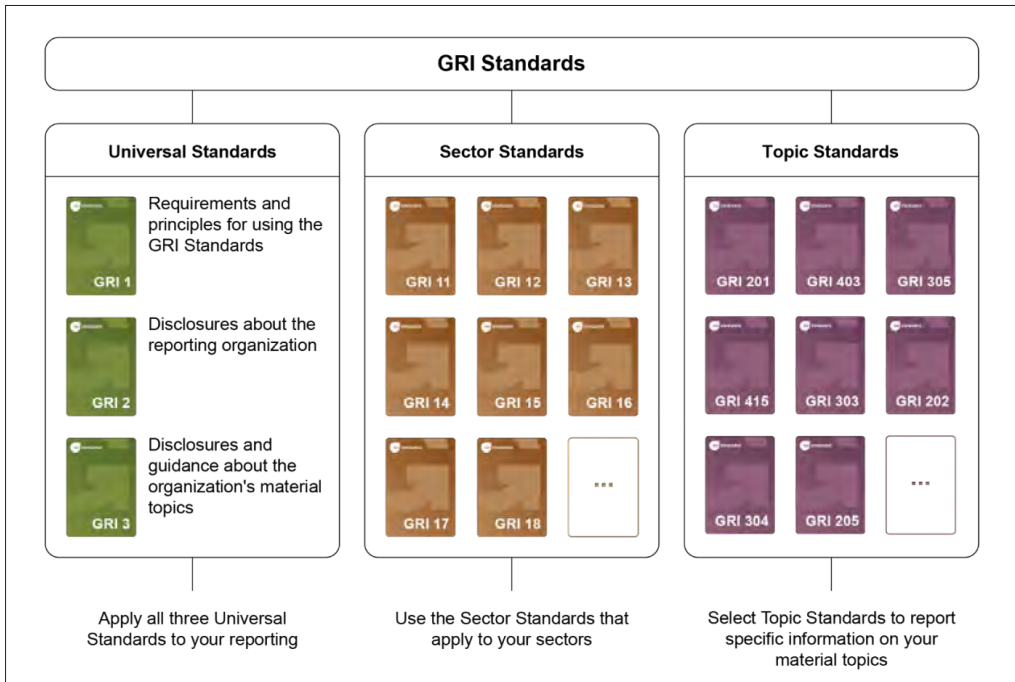


Figure 1. The modular set of GRI Standards *

* <https://www.globalreporting.org/>

Figure 2 shows the 17 SDGs, identifying the areas of economic, social, and environmental sustainable development. Companies need to analyse their goals and integrate SDGs into their corporate reporting.

Other standards referred to by the companies analysed in the present study are:

- the SBTi (Science Based Target Initiative) Framework, that helps corporations to establish science-based emissions reduction goals to affect climate change actively and incisively³.

- IPIECA Sustainability reporting guidance for the oil and gas industry, with sections on the reporting process of business ethics and governance, climate change and energy, environment, safety, health, and security, social. This is in collaboration with the International Association of Oil and Producers, and the American Petroleum Institute⁴.

- IFRS (International Financial Reporting Standards) Sustainability Disclosure Standards, that require companies “to disclose information about all sustainability-related risks and opportunities” that may be useful to stakeholders⁵.

³ <https://sciencebasedtargets.org/>.

⁴ <https://www.ipieca.org/resources/sustainability-reporting-guidance>.

⁵ <https://www.ifrs.org/issued-standards/ifrs-sustainability-standards-navigator/ifrs-s1-general-re>



Figure 2. The 17 UN SDGs *

* <https://sdgs.un.org/goals>

- SASB (Sustainability Accounting Standards Board) Standards, that “enable organisations to provide industry-based disclosures about sustainability-related risks and opportunities that could reasonably be expected to affect the entity’s cash flows, access to finance or cost of capital over the short, medium or long term.” SASB is part of IFRS⁶.

- TCFD (Task Force on Climate-related Financial Disclosures) Framework, which assists companies in reporting “from quantifying climate-related financial risks and opportunities to engaging with company stakeholders to turn metrics into action”⁷.

2.2. Transparency and sustainability reporting guidelines

What the company decides to disclose is key both internally and externally, as it attracts people’s attention to what the company is or is not doing in a specific area, not only financially but also environmentally and socially. This will result in an opportunity or a threat, a positive or a negative response by the stakeholders (Clark 2016). Moreover, some groups of stakeholders, such as customers, employees, environment, and investors, may be able to put pressure on the organization to improve reporting transparency (Fernandez-Feijoo *et al.* 2014). Thus, oil companies, being environmentally sensitive, were among the first to report on such issues, thereby gaining the reputation of caring about the environment. Fernandez-Feijoo *et al.* (*ibid.*: 54-55) analysed

quire ments/#:~:text=IFRS%20S1%20requires%20an%20entity,as%20'sustainability%2Drelated%20risk%.

⁶ <https://sasb.org/>.

⁷ https://www.spglobal.com/esg/solutions/tcfd-reporting?utm_source=google&utm_medium=cpc &utm_campaign=TCFD_Search&utm_term=tcfd&utm_content=534418150455&gclid=Cj0KCQjwm66pBhD-QARIsALIR2zA5jtsSYeAZkFMkI4rxDWa4bOBiQAbHFUaNmS1zr9XLCzgbJvJiQUaAgOTEALw_wcB.

data from the GRI database and highlighted how the framework improves the quality of sustainability reporting and transparency through balance, comparability, accuracy, clarity, and, especially, reliability, communication intensity, and timeliness. In their study, they investigate transparency's four variables: frequency of CSR reporting, level of application (completeness, relevance, public disclosure), declaration of the level (reliability and verifiability), and assurance of sustainability reporting. They observed (*ibid.*: 61) that the closer the company to its customers and employees, the higher the level of transparency.

Piechocki (2004) emphasizes the relevance of annual SRs to represent the company's actions. Thus, in the presence of a gap between stakeholders' expectations and corporate perceived identity, the company will feel bound to bridge the gap. It will implement actions to integrate their expectations, thus building identity (Crawford Camiciottoli 2020). This interaction is what Piechocki (2004: 108-109) calls transparency in communication between the firm and its stakeholders, which builds mutual trust. In particular, he identifies some task-defining factors to measure the transparency of annual SRs: a clear structure and style, a clear definition of the basic parameters for data, guidelines for and verifiability of the information, indication of stakeholders' positive or negative attitude toward the firm, of objectives and results, and a diachronic analysis of the promises in subsequent documents. Thus, as will be further discussed in Section 3, he distinguishes between linguistic, thematic and depth indicators, and claims that the way information is portrayed is more important than the information itself.

2.3. *Metadiscourse*

Hyland (2005a) developed a taxonomy where he distinguished between *interactive features*, fulfilling the writer's management of propositional information to guide readers through a text, and *interactional features*, used by the writer to comment on content material. Interactive and interactional features represent the metadiscursive resources available in both spoken and written communication. His model includes five broad sub-categories of interactive resources (transition markers, frame markers, endophoric markers, evidentials, and code glosses), and five sub-categories of interactional resources (hedges, boosters, attitude markers, self-mentions and engagement markers). Hyland (2005b) focuses on stance and engagement: the first includes features which refer to the ways writers present themselves and convey their judgements, opinions, and commitments; the latter is used by the writers to connect to others and recognize their presence as readers, thereby including them as discourse participants.

The persuasive effect of metadiscourse and the rhetorical appeals of ethos, pathos and logos have been investigated in various types of corporate communication. Fuertes-Olivera *et al.* (2001) seek to demonstrate the importance of metadiscourse in advertising. Starting from the assumption that "ads are hybrid text types comprising verbal and iconic elements which are closely linked to produce a desired effect on the addressee", the authors devote their analysis to slogans, headlines and subheads. They focus on person markers, hedges, emphatics which contribute to a writer-reader relationship. Then, they also consider textual metadiscourse, which refers to devices which help form a coherent text by relating individual propositions to each other and to other texts, through both endophoric markers and evidentials. The authors conclude that

metadiscourse plays a vital role in the creation of solidarity between addresser and addressee.

Xiaoqin (2017) collected the letters to shareholders written in English in 2014 and 2015 of American and Chinese financial companies and built two small corpora. Using corpus methods, the author identified the difference in frequency of interactional markers and their collocations. The rhetorical functions of ethos and pathos were studied to consider the promotional and persuasive effect of the letters. The first findings showed that attitude markers, boosters, self-mentions, engagement markers and hedges are used by both American and Chinese companies to achieve their communicative purposes. However, each type of metadiscursive feature is much more frequent in the American corpus. The study also showed that self-mentions and engagement markers in the American corpus often appear with boosters, to build up authority, decisiveness, and conviction, but also with hedges, aiming to give the idea of honesty and integrity.

In a recent corpus-based study, Liu and Zhang (2021) analysed 99 press releases issued by Walmart, CVS, and Apple between January and June 2019, accessed electronically from the companies' official websites. Press releases are used as an important channel for firms to disseminate information to their stakeholders. Persuasion is one of their primary communicative goals. The findings showed that interactional devices were employed far more than interactive ones. Moreover, attitude markers for achieving pathos and engagement markers for achieving ethos were repeatedly used, while endophoric markers and evidentials were seldom employed.

Ching (2019) described the rhetorical moves and metadiscourse in ESG reports of listed companies in Hong Kong. The study analysed two corpora: the chairperson's statement and the main section of 54 reports. At the macro-textual level, the analysis concentrated on their move structure. At the micro-textual level, the analysis focused on the use of metadiscourse. The listed companies were portrayed as socially responsible organizations by emphasizing their CSR performance, abilities, strengths and achievements, values and beliefs, and commitment to CSR. The sequences of these four move types demonstrated the informative and promotional purposes of CSR reports, thus contributing to the success of the communication of information in the ESG report as a whole. The exploration of the frequent use of subcategories of metadiscourse suggested that the writer of chairpersons' statements attempted to persuade the reader by creating rationality, credibility, and affective appeals. All three means of persuasion – ethos, pathos and logos – appeared to be relevant. As regards main sections, code glosses and hedges were found to be of great importance when 'describing actions and results', used to create rationality and credibility appeals.

3. Corpus and methodology

Table 1 shows the four companies chosen for the UKUSITSA Energy corpus, which is part of the wider corpus as previously indicated in the Introduction to this study. It represents a variety of different fields within the energy sector, including water utilities, renewable energy, electric utilities, oil, gas, and carbon, exploration, extraction, production, refining and distribution.

The four companies under scrutiny in this paper are BP plc from the UK, Chevron Co. from the USA, Edison from Italy, and Saudi Aramco from Saudi Arabia. The British

Companies	Country of origin	Industry Sector(s)
BP plc	UK	Integrated oil & gas
Chevron Co.	USA	Integrated oil & gas
EDISON	Italy	Electric utilities
Saudi Aramco	Saudi Arabia	Integrated oil & carbon

Table 1. UKUSITSA Energy corpus

and the American companies' sector is integrated oil and gas, the Italian company devotes itself to electric utilities, and the Saudi Arabian one works with integrated oil and carbon products. All of them provide corporate disclosure practices and documents belonging to several different genres, which can be investigated linguistically, both quantitatively and qualitatively. This study focuses on their SRs published on their websites⁸ in the years 2021 and 2022. In particular, Edison calls its reports Consolidated Non-Financial Disclosures (henceforth CNFD).

Table 2 illustrates the companies' basic quantitative data, with the eight sustainability documents selected for a total of 354,148 tokens, 291,344 words and 7,694 sentences, calculated through the corpus manager and text analysis software Sketch Engine⁹. Each company in the present study was also considered as a subcorpus that can be both individually and comparatively investigated.

Companies	TOKENS	WORDS	SENTENCES
BP 2021	32,793	27,518	906
BP 2022	41,386	34,544	1,175
Chevron 2021	41,163	33,315	891
Chevron 2022	36,979	29,454	931
Edison 2021	52,332	43,661	979
Edison 2022	128,340	105,708	2,261
Saudi Aramco 2021	5,875	5,142	116
Saudi Aramco 2022	15,280	12,002	435
Total	354,148	291,344	7,694

Table 2. UKUSITSA Energy Statistics

Piechocki (2004) identifies the transparency indicators necessary to measure transparency in annual SRs. These indicators focus on a clear structure and style of the text,

⁸ <https://www.bp.com/>, <https://www.chevron.com/>, <https://www.edison.it/en>, <https://www.aramco.com/>.

⁹ <https://www.sketchengine.eu/>.

on the guidelines, and on an ethical frame of reference by also providing reflection on objectives and measured results.

Three types of transparency indicators have been distinguished:

- *Thematic indicators*: these show which elements or themes form the content of the report.
- *Depth indicators*: these provide insight into the way in which the company is dealing with those themes.
- *Linguistic indicators*: these illustrate the clarity and accessibility of the text in terms of structure and style.

In the present study we argue that *metadiscursive indicators* can be considered a sub-category of Piechocki's (2004) linguistic ones: they are used by the writer to establish a bond with the ideal readers through the rhetorical appeals of ethos, pathos, and logos. Additionally, they concur to provide cohesion to the text, to clarify how topics are presented, to make the text clear and accessible to the reader. All these indicators are tightly linked and their interconnection results in a cohesive and coherent text, with clear objectives aiming at reaching stakeholders and convincing them of their trustworthiness.

Table 3 shows the interactive and interactional categories identified by Hyland: the first help guide the reader through the text, and the latter involve the reader in the text. This study looks at frame markers and evidentials for the interactive category, and attitude markers, self-mentions and engagement markers as examples of interactional features.

Table 4 summarizes the ethical, emotional and logical appeals of Classical Rhetoric, categorized in their distinguishing traits used by writers and speakers to persuade the audience.

Given that metadiscourse helps writers attract and engage readers, its use also serves to achieve a persuasive goal. Since ancient times, the main categories of persuasion have been identified as pathos, logos, and ethos (Liu and Zhang 2021: 2). Here, the relationship established by Hyland (2005a) between the three appeals and the metadiscursive features we have chosen to investigate is taken into account, in order to verify how credibility, trust, and transparency are created and obtained in the SRs of companies belonging to different countries and cultures.

The ethical appeal is mostly used to convince an audience of the author's authority, credibility, and character, as well as to show fairness and expertise on the subject matter. This will be explored by looking at the presence of self-mention markers such as personal pronouns, metonymies, and the name of the company.

The emotional appeal is used to persuade an audience by invoking empathy, provoking curiosity, evoking sympathy, inspiring anger, and prompting action and reaction. Pathos will be investigated by searching for semantically loaded adjectives, which show a certain attitude on the part of the writer, engagement markers involving the readers, along with questions and directives which bring the audience directly into the discussion, as if it were a dialogue between two interlocutors.

Finally, the logical appeal is employed to convince an audience by means of logic or reason, by citing facts and statistics, and certain authorities on a subject. As for this

Category	Function	Examples
Interactive	Help to guide the reader through the text	Resources
Transitions	express relations between main clauses	in addition; but; thus; and;
Frame markers	refer to discourse acts, sequences or stages	finally; to conclude; my purpose is;
Endophoric markers	refer to information in other parts of the text	noted above; see Fig; in section 2;
Evidentials	refer to information from other texts	according to X; Z states;
Code glosses	elaborate propositional meanings	namely; e.g.; such as; in other words;
Interactional	Involve the reader in the text	Resources
Hedges	withhold commitment and open dialogue	might; perhaps; possible; about;
Boosters	emphasize certainty or close dialogue	in fact; definitely; it is clear that;
Attitude markers	express writer's attitude to proposition	unfortunately; I agree; surprisingly;
Self-mentions	explicit reference to author(s)	I; we; my; me; our;
Engagement markers	explicitly build relationship with reader	consider; note; you can see that;

Table 3. Adapted from Hyland's interpersonal model of metadiscourse (2005a: 49)

ETHOS	PATHOS	LOGOS
moral weight and force	emotions	reason
credibility and character	values	logical arguments
personality	beliefs	facts
reputation	feelings	figures
education and expertise in the field	passions	statistics and evidence

Table 4. Appeals of Classical Rhetoric

appeal, the analysis will delve into how frame markers organize the texts logically and how evidentials refer intertextually to authoritative sources, such as laws, regulations and standards which contribute to confer trust and credibility to the companies.

4. Analysis and discussion

4.1. *Ethos*

Ethos is used "to present a competent, trustworthy, authoritative and honest persona" (Hyland 2005a: 78). Ethos is another way of expressing stance in a written or spoken text: as Hyland (2005a and 2005b) puts it, stance refers to the ways writers show

involvement and convey integrity and credibility in their texts, and their relationship to the topic and audience. Stance can be considered “an attitudinal element of interaction and concerns how writers rhetorically mark their personal authority and assessments” (Hyland and Zou 2023: 4).

The metadiscoursal aspects which most contribute to the ethical appeal are self-mention markers: the writer’s intrusion in the text emphasizes their contribution through the first person (*ibid.*). Self-mention markers significantly help “build a positive personal and corporate image” (Xiaoqin 2017: 236).

The self-mention expressions found in the SRs under scrutiny are the pronouns *we*, *our*, *us*, *our company*, *this company*, and the metonymies *this document* and *this report*, which figuratively represent the company itself. Additionally, the frequency of the company’s name was also investigated throughout the reports, since it may indicate responsibility and commitment. The use of all these frames conveys the endeavours of the companies in the sustainability field and constructs a determined, confident and positive ethos, in line with Liu and Zhang’s (2021) findings. The data, gathered and analysed through Sketch Engine, have been normalized per one million tokens, given the dimension of the broader corpus.

The results obtained through the quantitative analysis for the expressions *our company* and *this company*, *this document* and *this report* can be observed in Table 5.

self-mention markers and metonymies	our company	per million tokens	this company	per million tokens	this document	per million tokens	this report	per million tokens
BP 2021	1	0.003%	0	0	2	0.0061%	10	0.03%
BP 2022	0	0	0	0	2	0.0048%	15	0.036%
Chevron 2021	3	0.0073%	0	0	0	0	21	0.051%
Chevron 2022	3	0.0081%	0	0	0	0	33	0.089%
Edison 2021	0	0	1	0.0019%	7	0.013%	5	0.0096%
Edison 2022	0	0	1	0.00078%	11	0.0086%	8	0.0062%
Saudi Aramco 2021	1	0.017%	0	0	2	0.034%	11	0.19%
Saudi Aramco 2022	3	0.02%	0	0	1	0.0065%	9	0.059%
Total	11		2		25		112	

Table 5. Self-mention markers and metonymies

The noun phrase *this document* is mainly used in the Italian texts (Edison), while the expression *this report* is widely used by all firms. The noun phrase *this report* aims at highlighting the company’s stance, moral weight, force, and expertise in the sector, and to strengthen its reputation. The frequent use of *this document* in the Italian texts can be explained by the fact that the Italian company translates all reports from the national language into English for foreign readers. This is the first evidence in this study that official translators tend to use metadiscursive features which are in fact typical of both the Italian and the English style of written communication. Reference

to the document itself would be considered as a citation of the author or of the company itself to assess its credibility and its reliability, along with the authoritativeness of its drafting and consequent translation, as in excerpt (1):¹⁰

(1) **This document** has been translated into English for the convenience of readers outside of Italy. The original Italian document should be considered the authoritative version. [EDISON_CNFD2022]

The other companies, as shown in Table 5, prefer using *this report* to refer to the document, as in excerpts (2) and (3):

(2) While we acknowledge that **this report** will be published on the bp website, the maintenance and integrity of that website is the responsibility of bp. [BP_SR2021].

(3) Therefore, the actual conduct of our activities, including the development, implementation or continuation of any program, policy or initiative discussed or forecasted in **this report**, may differ materially in the future. [Chevron_SR2021].

Excerpt (4) is an example drawn from the Italian 2022 text which uses the noun phrase *this report* and explains that it has been prepared according to the GRI standards described in the first part of the present study.

(4) **This report** has been prepared in accordance with the GRI Standards: Core option. In addition, account was taken of the “Electric Utilities Sector Disclosures” and “Oil and Gas Sector Disclosures” as defined by GRI in 2013, and the indicators provided by the Sustainability Accounting. [EDISON_CNFD2022].

The appeal to ethics is also attainable through the personal pronouns and possessives such as the first-person singular or plural, as shown in Table 6. Personal pronouns *we* and *us* are more frequently used in the British and American companies as the product of both the linguistic structure and the culture, while the Italian texts show the influence of the source language where they are not explicitly expressed, especially as the subject of a verb. The British and American companies emphasize their role and the human aspects of their achievements, their commitment towards the future. While, looking at excerpts taken from Saudi Aramco, the use of *we* epitomizes care and empathy for the community and a sense of belonging.

Some excerpts show how *we* and *our* introduce the writers’ stance and involvement in the texts through them (Hyland 2005a). Agentive self-reference *we* and *our* build institutional identity linguistically and discursively (Crawford Camiciottoli 2020: 68). In excerpt (5), Chevron takes responsibility for their success by behaving in the right way, by focusing on delivering “affordable, reliable, and ever-cleaner energy”: the company’s credibility, authority and standing are enhanced by using the rhetorical three-part lists and binomials, as in the following examples.

(5) Our success rests on a culture true to **our** Chevron Way values – getting results the right way. Message from **our** chairman and CEO. As the global energy system evolves to

¹⁰ Lexical items of interest in all excerpts are emphasized in bold by the authors of the present study.

Self-mention markers: personal pronouns and possessives	we	per million tokens	our	per million tokens	us	per million tokens
BP 2021	677	2.1%	899	2.7%	83	0.25%
BP 2022	807	1.9%	1271	3.1%	77	0.19%
Chevron 2021	327	0.79%	429	1%	30	0.073%
Chevron 2022	280	0.76%	366	0.99%	29	0.078%
Edison 2021	30	0.057%	28	0.054%	4	0.0076%
Edison 2022	112	0.044%	84	0.033%	18	0.007%
Saudi Aramco 2021	86	0.73%	172	1.5%	14	0.12%
Saudi Aramco 2022	144	0.94%	186	0.94%	14	0.092%
Total	2463		3435		269	

Table 6. Self-mention markers: personal pronouns and possessives

meet the demands of a growing world, **we** are focused on delivering affordable, reliable and ever-cleaner energy. [Chevron_SR2021].

In excerpt (6), the binomial *optimism and confidence* show how they commit themselves to the world's energy challenges, with abstract words which materialize into concrete actions for the public benefit.

(6) At Chevron, **we** approach the world's energy challenges with optimism and confidence. [Chevron_SR2022].

In excerpt (7) by Aramco, several examples of self-mentions markers can be seen to refer to the company itself, through the first-person pronoun *we* and possessive *our*: the company takes direct and unswerving responsibility for integrating sustainability in their corporate strategy and operations, and their commitment closely involves businesses, stakeholders, initiatives and performance all together.

(7) About **this report**

We are Aramco, one of the world's largest integrated energy and chemicals companies **Our** approach to sustainability reporting in this Sustainability Report, **we** provide an overview of how **we** have integrated sustainability within **our** corporate strategy and operations; the material sustainability issues that impact **our** business and stakeholders; and a summary of key initiatives and sustainability performance during 2022. [Aramco SR22].

In general, the examples taken from the SRs show the use of the personal pronoun *we* and *us* and of the possessive *our* as self-mention markers aiming at enhancing the firm's credibility and reliability with customers, employees, environment, and investors. Thus, the corporation shows its intent to be good citizens respecting diversity and integrating with different social situations in different countries.

Self-mention markers	Company name	Per million tokens
BP 2021	341	1%
BP 2022	429	1%
Chevron 2021	371	0.9%
Chevron 2022	462	1.2%
Edison 2021	515	0.98%
Edison 2022	1,102	0.86%
Saudi Aramco 2021	8	0.14%
Saudi Aramco 2022	7	0.046%
Total	3,235	

Table 7. Company names in the SRs

Self-mention markers	Sustainability Report	Per million tokens	Non-financial Disclosure	Per million tokens
BP 2021	54	0.16%	0	
BP 2022	47	0.12%	0	
Chevron 2021	8	0.019%	0	
Chevron 2022	87	0.23%	0	
Edison 2021	7	0.013%	12	0.023%
Edison 2022	9	0.007%	24	0.019%
Saudi Aramco 2021	7	0.12%	0	
Saudi Aramco 2022	6	0.039%	0	
Total	225		36	

Table 8. Occurrences of *Sustainability Report* and *Non-Financial Disclosure*

Additionally, the occurrences of the companies' names were investigated. Table 7 illustrates that, in general, all the companies in the corpus, except for Saudi Aramco, use them profusely in the reports. Saudi Aramco is in fact devoted to the collective aspect of life in its community rather than the company's role and achievements.

The expression *sustainability report* prevails in all documents, apart from Edison's, where *non-financial disclosure* is used (see Table 8). This is likely due to the specific terminology indicated in the most recent EU Directive.

4.2. Pathos

With reference to pathos, some linguistic structures such as *you* and *your* (reader-inclusive pronouns) make direct and solid appeals to the audience and are classified as *engagement markers* by Hyland (2005a), who includes them among the interactional features of metadiscourse. The use of *you* and *your* (Table 9) by "directly addressing

the readers using second person pronouns (...) contributes to the interactive effect and narrows the distance between the writer and readers” (Liu and Zhang 2021). The same effect is reached through *our stakeholders/dear stakeholders* (Table 10 and examples 8 and 9). They all imply a higher degree of intimacy, closeness, and familiarity in the context.

(8) Responding to **our stakeholders**

Our stakeholder engagement process has resulted in action in our business and enhancements to our reporting. [Chevron_SR2021].

(9) Letter to our Stakeholders

Dear Stakeholders,

The year 2021 has been largely characterised by sustainability topics. [EDISON_CNFD2021].

Table 9 shows higher occurrences of *you* and *your* in the year 2021 especially for Aramco and, a little less so, for Chevron and BP. Thus, these companies seek a closer relationship with their stakeholders, while the Italian reports are more formal and distant.

The quantitative findings in Table 10 show a frequent use of *our stakeholder* by the British company, reflecting and confirming a strong involvement of the readers in the unfolding of the text.

Adjectives such as *appropriate, essential, critical, important* belong to the category of *attitude markers* which indicate the writer’s affective and emotional attitude to propositions conveying agreement and importance: writers express an evaluation, a position and “pull readers into a conspiracy of agreement so that it can often be difficult to dispute these judgements” (Hyland 2005b: 180). Commendatory or evaluative adjectives reinforce the writer’s credibility and standing, contributing not only to the pathos in the texts, but also to the ethical character of discourse. As shown in Table 11, overall, while they are more frequent in Chevron, Saudi Aramco keeps a more objective and distant relationship with the information uttered.

Engagement markers: Reader-inclusive pronouns	you	per million tokens	your	per million tokens
BP 2021	7	0.021%	4	0.012%
BP 2022	5	0.012%	3	0.0072%
Chevron 2021	9	0.022%	2	0.0049%
Chevron 2022	3	0.0081%	1	0.0027%
Edison 2021	3	0.0057%	1	0.0019%
Edison 2022	6	0.0023%	8	0.0031%
Saudi Aramco 2021	4	0.034%	4	0.034%
Saudi Aramco 2022	1	0.0065%	2	0.013%
Total	38		25	

Table 9. Engagement markers: Reader-inclusive pronouns

Engagement markers	our stakeholders	per million tokens
BP 2021	12	0.037%
BP 2022	6	0.014%
Chevron 2021	2	0.0049%
Chevron 2022	3	0.0081%
Edison 2021	2	0.0038%
Edison 2022	4	0.0031%
Saudi Aramco 2021	0	0
Saudi Aramco 2022	1	0.0065%
Total	30	

Table 10. Engagement markers

Attitude markers: evaluative adjectives	appropriate	per million tokens	essential	per million tokens	critical	per million tokens	important	per million tokens
BP 2021	5	0.015%	1	0.003%	3	0.0091%	10	0.03%
BP 2022	8	0.019%	4	0.0097%	2	0.0048%	15	0.036%
Chevron 2021	9	0.022%	5	0.012%	20	0.049%	13	0.032%
Chevron 2022	4	0.011%	5	0.014%	8	0.022%	14	0.038%
Edison 2021	8	0.015%	5	0.0096%	3	0.0057%	18	0.034%
Edison 2022	18	0.014%	10	0.0078%	10	0.0078%	37	0.029%
Saudi Aramco 2021	1	0.017%	3	0.051%	1	0.017%	1	0.017%
Saudi Aramco 2022	1	0.0065%	1	0.0065%	1	0.0065%	5	0.033%
Total	54		34		48		113	

Table 11. Attitude markers: evaluative adjectives

Mur-Dueñas (2010: 63) classified attitude markers into three types:

- 1) assessment (i.e. acuity, efficacy, novelty, interestingness, validity, strength, and quality);
- 2) significance (i.e. relevance and importance);
- 3) emotion (i.e. affective assessments, personal and emotional judgements).

According to her classification, *appropriate* belongs to the assessment attitude markers, since it is a synonym of adequate, while *essential*, *critical* and *important* belong to the category of markers expressing significance (examples 10-13). Among the

attitude markers conveying emotions, only *enthusiastically* and *attentively* were found in our UKUSITSA Energy corpus (excerpt 14) and their occurrence represents hapax legomena. This reflects both the conciseness demanded by the limited space available to convey personal judgements in SRs and the general expectations of companies' objectivity in these types of texts. It seems that writers seek to influence and persuade readers using more standardized means of persuasion and objective data, as will be shown in the section devoted to the discussion about the logos appeal.

The following excerpts show how these adjectives introduce an appraising and persuasive character to the texts and to certain statements:

(10) We provide **appropriate** training for employees in locations or roles assessed to be at a higher risk of bribery and corruption. [BP_SR2022].

(11) We're driving energy progress **essential** to a growing, dynamic world. [Chevron_SR2021].

(12) A healthy working environment is **critical** for employee health, positive engagement, and operational safety. [Saudi-Aramco_SR2022].

(13) It is **important** to stress that the most important issue that emerged from the analysis is that relating to the sustainable energy transition, a primary strategic objective which Edison is pursuing as a priority. [EDISON_CNFD2022].

(14) With a view to guiding younger generations on energy issues, Edison has been **enthusiastically** and **attentively** participating for years in a number of activities involving the world of education in order to activate virtuous and experiential paths. [EDISON_CNFD2021].

Overall, the reports show an objective representation and evaluation of the companies' policies, strategies, and performance, disregarding emotional and subjective considerations.

4.3. Logos

As for appeal to logic, Hyland (2005a) explains that sources, data, statistics, and logical arguments refer to a community-based literature and provide important support to report writing. Fuertes-Olivera *et al.* (2001) add that evidentials establish intertextuality, and help copywriters to persuade readers by associating their messages to other cultural and specific artifacts. These expressions (see Table 12), referring to both the company's objectives and principles, and the national and international standards, laws and regulations, enhance the reports' authoritativeness, relevance and reliability, and highlight the textual organization and internal structure at the same time. Table 12 shows again a higher use of *according to*, *in compliance with*, *pursuant to* by the Italian Edison, following the Italian language conventions, while higher occurrences of *in accordance with* are found in BP and Aramco, as they more formally refer to the regulations. In Chevron texts, this reference is given a secondary position by being put either in brackets or as a footnote.

Moreover, these linguistic elements are generally followed by the type of authoritative sources discussed in sub-section 2.1, such as international standards, reporting requirements and definitions or GRI standards, relevant guidelines, or current environmental legislation, as in the following excerpts:

Evidentials	according to	per million tokens	in accordance with	per million tokens	in compliance with	per million tokens	pursuant to	per million tokens
BP 2021	1	0.003%	9	0.027%	1	0.003%	0	0
BP 2022	1	0.0024%	10	0.024%	0	0	0	0
Chevron 2021	1	0.0024%	4	0.0097%	0	0	0	0
Chevron 2022	3	0.0081%	2	0.0054%	0	0	0	0
Edison 2021	10	0.019%	11	0.021%	11	0.021%	7	0.013%
Edison 2022	27	0.021%	24	0.019%	20	0.016%	16	0.012%
Saudi Aramco 2021	0	0	3	0.051%	0	0	0	0
Saudi Aramco 2022	0	0	3	0.02%	0	0	0	0
Total	43		66		32		23	

Table 12. Evidentials

(15) Edison also constantly monitors and reports on the main environmental and safety indicators, which make it possible to evaluate the performance of the management systems applied and guarantee the required review **pursuant to** the reference to international standards. [EDISON_CNFD2021].

(16) [...] nothing has come to our attention that causes us to believe that the selected subject matter stated above presented in the Reports, for the financial year ended 31 December 2022, has not been prepared, in all material respects, **in accordance with** BP's Reporting Requirements and Definitions. [BP_SR2021].

(17) This report has been prepared **in accordance with** the GRI Standards: Core option. [EDISON_CNFD2021].

(18) In 2022, offences against cultural and landscape heritage also entered the catalogue of offences **according to** legislative decree 231. [EDISON_CNFD2022].

(19) Decisions about working practices and returning to office-based working are being made **in compliance** with local and national regulations, taking into account relevant guidelines. [BP_SR2021].

Frame markers implying time, sequence, and addition such as *furthermore*, *additionally*, *in addition*, *then*, and *moreover*, along with those denoting cause and effect such as *therefore*, *consequently*, *thus* and *so*, represent what Hyland (2005a: 51) defines as elements of schematic text structure. They reinforce the content matter by making it more authoritative, credible, and reliable. The logical organization of the text accounts for the clear and coherent distribution of content in the subsequent paragraphs, thus contributing to the easy understanding of concepts, ideas, and points of view.

Once more, the high percentages of frame markers are to be found in the Italian company's texts, and some in Aramco, both for sequence and addition connectors (Table 13), as well as the cause-effect ones (Table 14).

Frame markers Time, sequence, addition	further- more	per million tokens	addi- tionally	per million tokens	in addi- tion	per million tokens	then	per million tokens	more- over	per million tokens
BP 2021	0	0	1	0.003%	5	0.015%	3	0.0091%	0	0
BP 2022	0	0	1	0.0024%	10	0.024%	4	0.0097%	0	0
Chevron 2021	0	0	1	0.0024%	30	0.073%	2	0.0049%	0	0
Chevron 2022	0	0	2	0.0054%	11	0.03%	1	0.0027%	0	0
Edison 2021	5	0.0096%	0	0	43	0.082%	9	0.017%	10	0.019%
Edison 2022	19	0.015%	0	0	85	0.066%	21	0.016%	21	0.016%
Saudi Aramco 2021	0	0	0	0	1	0.017%	0	0	0	0
Saudi Aramco 2022	0	0	2	0.013%	5	0.033%	2	0.013%	0	0
Total	24		7		276		42		31	

Table 13. Frame markers: time, sequence, and addition

Frame markers Cause and effect	there- fore	per million tokens	conse- quently	per million tokens	thus	per million tokens	so	per million tokens
BP 2021	2	0.0061%	2	0.0061%	0	0	25	0.076%
BP 2022	2	0.0048%	5	0.012%	0	0	24	0.058%
Chevron 2021	3	0.0073%	0	0	2	0.0049%	8	0.019%
Chevron 2022	2	0.0054%	0	0	1	0.0027%	6	0.016%
Edison 2021	19	0.036%	2	0.0038%	8	0.015%	10	0.019%
Edison 2022	30	0.019%	5	0.0039%	17	0.013%	26	0.02%
Saudi Ar- amco 2021	0	0	0	0	0	0	2	0.034%
Saudi Ar- amco 2022	2	0.013%	0	0	1	0.0065%	1	0.0065%
Total	60		14		29		102	

Table 14. Frame markers: cause and effect

The addition connectors are usually present at the beginning of a subsequent paragraph as shown in the excerpts that follow:

(20) **Furthermore**, they illustrate the principles, obligations and prohibitions with which business conduct must align in the areas of activity identified as most sensitive. [EDISON_CNFD2021].

(21) **Additionally**, events may be handled via ad-hoc, cross-functional Crisis Management and Issue Management teams, which report regularly to members of the ELT, and if appropriate, provide updates to the Board. [Chevron_SR2021].

(22) **In addition** to our engagement with specific stakeholders or our focus on single issues, we also engage via initiatives or organizations that bring together businesses, NGOs, academia, think-tanks and governments. [BP_SR2022].

The cause-effect connectors, instead, are often collocated in the middle of a sentence to link a dependent clause to the main clause to show the effect of the first statement on the second assertion (see the following excerpts). *So*, the least formal one, is more frequent in BP, reflecting the company's style.

(23) We are taking action to learn from this incident by codifying lessons into our OMS and sharing them internally and externally, **so** we can try to mitigate the potential for this kind of incident to happen again. [BP_SR2021].

(24) The Non-Financial Disclosure is **therefore** to be considered a supplement which completes the Report on Operations and additional documentation regarding the financial statements. [EDISON_CNFD2022].

(25) In the atmosphere, nitrogen oxides can contribute to formation of photochemical ozone (smog), can impair visibility, and have health consequences; they are **thus** considered pollutants. [Saudi-Aramco_SR2022].

(26) These are intended to further strengthen our OMS, process safety barriers – which are physical or non-physical means to prevent, control or mitigate accidents – and **consequently** our safety performance. [BP_SR2021].

While Chevron rarely uses cause and effect markers, Saudi Aramco opts for *therefore*, BP adopts *so* and Edison prefers the more formal *therefore*, without disregarding *thus* and *so*. What is clear is that, once again, Edison's appeal to logic is more extensive, conferring the reports greater clarity and reliability.

5. Conclusions

The present paper has tried to show how the companies in the UKUSITSA Energy corpus incorporate the principles identified by the international standards in their sustainable reporting. This has shed light on their care, protection, and concern for topical issues such as human rights, environment, employee safety and health, ethics, ecological challenges, the implementation of eco-friendly technologies and renewable energies, as substantiated by the excerpts chosen for the discussion.

Reference to and reliance on the SR pillars enhance the companies' reporting transparency. The documents have been shown to be clear in their structure, style, and content, as well as verifiable and comparable, while integrating stakeholders' expectations.

The analysis has highlighted the most important linguistic indicators of the reports, focusing on the metadiscursive features cross-culturally. Companies from diverse countries of origin were investigated and compared. The Italian texts show a higher number of occurrences of both interactive and interactional features while Saudi Aramco shows the lowest number of occurrences. The main reason seems to be ascribable to the company's origin, culture, and language and to a more accurate drafting of the Italian documents translated into English. While the UK and US companies seem to be more devoted to showing their competence, performance and name in the global scenario, Saudi Aramco is mainly concerned with community development and sustainability, healthy working environments, and the positive engagement of the population.

In general, the metadiscursive strategies found in the texts perform distinct rhetorical effects simultaneously. The frequent use of stylistic features such as intertextuality, reader-pronouns, self-mentions, attitude markers, and engagement markers facilitate interpretation, understanding and retention, while creating positive associations and making information direct and effective, thus improving transparency. Immediacy of discourse is also created through the use of pronouns and involving expressions which make the receivers potential participants in the interaction. Along with engaging features, data and precise factual transmission of information make communication reliable and trustworthy thus boosting the company's reputation and credibility.

Directions for further research could address other cross-cultural aspects dealing with connections, behaviours, and communication frameworks. Investigations could include the analysis of the quantity and quality of information, the concept of time, collectivist and individualist patterns, status, and experience, to improve clarity, trust, and transparency in institutional and corporate communication across nations and cultures.

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Companies' websites

- <https://www.bp.com/>
- <https://www.chevron.com/>
- <https://www.edison.it/en>
- <https://www.aramco.com/>