

Between Commitment and Image: Greenwashing Practices in Indonesia's Palm Oil Industry

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Abstract. This article examines the practice of greenwashing in the sustainability reports of three major palm oil companies in Southeast Asia: PT A, PT B, and PT C. Employing the Critical Discourse Analysis (CDA) approach developed by Fairclough, this study analyzes the 2024 sustainability reports of these companies to identify the diction, discursive structures, and ideologies reproduced through corporate narratives. The findings reveal notable similarities in the use of symbolic language such as “zero deforestation,” “100% traceability,” and “net zero emission,” which are presented without methodological transparency or the inclusion of counter-narratives from civil society. Each of these companies constructs sustainability discourse as a tool for reputation and legitimacy rather than as a genuine instrument for ecological and social transformation. This article recommends a reformulation of sustainability reporting to be more reflective and accountable, incorporating risk disclosure, third-party audits, and the voices of affected communities.

Keywords: Greenwashing, Critical Discourse Analysis, Sustainability, Palm Oil Industry, Company A, Company B, Company C

INTRODUCTION

The palm oil industry has become the backbone of exports and economic growth in tropical countries such as Indonesia, Malaysia, and Thailand (Goh & Potter, 2022; Saeyang & Nissapa, 2021). Indonesia itself is the largest producer of palm oil in the world, with a significant contribution to the country's foreign exchange and job creation, especially in rural areas (Gatto et al., 2017). However, the expansion of oil palm plantations in the last two decades has triggered a far-reaching ecological impact (Aji, 2025; Erwiningsih, 2023; Purnama et al., 2025). The conversion of natural forests to monoculture gardens not only causes biodiversity loss, but also releases large amounts of greenhouse gas emissions due to peatland draining and forest burning (Balode et al., 2024; Tanneberger et al., 2022). As global pressures on sustainable business practices increase, palm oil companies are beginning to adopt sustainability reporting instruments such as Sustainability Reporting, Environmental, Social, and Governance (ESG) disclosure, as well as standards such as RSPO, ISPO, or NDPE (Abdullah & Rimmel, 2024; Dwiyanti & Aryani, 2025; Yatim, 2024). The instrument was originally intended to encourage corporate accountability for its environmental impact and respond to the demands of increasingly environmentally conscious consumers (Le et al., 2024). However, in practice, sustainability reporting often acts more as a tool of legitimacy and reputational imagery, rather than as a mechanism of transparency and structural improvement (Ali et al., 2021; Mahmood & Uddin, 2021). Many reports are strategically designed to highlight green successes and commitments but avoid reporting on failures, conflicts, or human rights violations.

This phenomenon is known as greenwashing, which is a systematic attempt to form the public perception that companies have acted responsibly towards the environment when the reality on the ground does not reflect these claims (Szabo & Webster, 2021; Zervoudi et al., 2025). Zhang (2023) explain that greenwashing occurs when there is a mismatch between external communication and actual environmental performance. This strategy utilizes sustainability narratives as rhetorical tools wrapped in technocratic language and symbolic visuals, such as images of forests, wildlife, or harmonious local communities (Suawi, 2025). In the context of the palm oil industry, greenwashing is not only a matter of communication ethics but also a form of reproduction of corporate power that masks the structural impact on ecosystems and indigenous peoples.

The practice of greenwashing in the corporate sector can appear in various forms and intensities (Lashitew, 2021; Li et al., 2025). The most common form is the use of technical-sounding and progressive terms, such as "net zero emission," "carbon neutral," or "100% traceable supply chain," but without adequate methodological explanations or transparent third-party audits. In sustainability reports, companies also often display conservation visuals such as images of forests, wildlife, or local farmers as a form of symbolizing environmental commitment (Asif et al., 2023). Unfortunately, these representations are often not supported by concrete evidence of environmental achievements or structural changes in the company's production system (Sørensen & Noonan, 2022). As a result, sustainability narratives are often a tool of visual and linguistic persuasion that moves away from the actual operational reality (Lyon & Montgomery, 2015).

In the palm oil industry, this phenomenon is further strengthened due to global pressure on the adoption of the No Deforestation, No Peat, No Exploitation (NDPE) policy (Ata et al., 2024; Chandra, 2024). Many companies have formally stated their commitment to NDPE in their public documents (Dermawan et al., 2022). However, reports from civil society organizations and monitoring consortiums show that violations of these principles still occur systematically, including expansion in peatlands and involvement in agrarian conflicts (Chain Reaction Research, 2021). This disparity between the official narrative and the findings of the field suggests that sustainability reports are not neutral documents, but rather discursive spaces loaded with ideologies, power relations, and corporate interests (Situ et al., 2021). Therefore, critical analysis is needed that not only reads the content of the report but also delves into the meaning behind the narrative and visual representations strategically constructed by the company (Akaka & Schau, 2024).

To dismantle the hegemonic green narrative, an approach is needed that not only looks at the content of the report thematically but also pays attention to how language, structure, and social context produce meaning. The Critical Discourse Analysis (CDA) approach developed by Alejandro (2024) allows analysis on three levels: text, discursive practice, and social practice. With CDA, a company's sustainability narrative can be evaluated as a construct of power and ideology, rather than just a statement of fact. This study aims to compare greenwashing practices in the sustainability reports of three large palm oil companies, PT A, PT B, and PT C, through the CDA Fairclough approach (Seilonen, 2021). The main focus is to identify the use of symbolic diction, the dominance of corporate narratives, and the absence of counter-discourse in the text of the report.

Despite the growing body of literature on greenwashing in various industries, a critical gap remains in understanding how palm oil companies in Indonesia specifically employ discursive strategies to construct green legitimacy while operating in contested environmental and social contexts. Previous research has predominantly focused on content analysis of sustainability reports Sundarasen (2025) or quantitative assessments of environmental performance discrepancies Zhang (2023), yet few studies have systematically examined the linguistic and ideological mechanisms through which Indonesian palm oil corporations manufacture sustainability narratives. Furthermore, while international studies have explored greenwashing in Western corporate contexts, the unique institutional environment of Indonesia—characterized by weak regulatory enforcement, complex land tenure systems, and powerful agribusiness conglomerates—creates distinct conditions for greenwashing practices that remain underexplored in academic literature.

Existing research on Indonesian palm oil sustainability has largely concentrated on certification schemes (RSPO, ISPO) and their effectiveness but has not sufficiently interrogated how corporate discourse itself functions as a form of symbolic power that obscures ecological destruction and social conflicts (Abdul Majid et al., 2021). This study addresses this gap by applying Fairclough's Critical Discourse Analysis framework to systematically deconstruct the sustainability reports of three major Indonesian palm oil companies, revealing how discursive practices reproduce corporate hegemony and legitimize environmentally destructive operations under the guise of sustainability commitment (Wardhani & Rahadian, 2021).

This study aims to compare greenwashing practices in the sustainability reports of three large palm oil companies, PT A, PT B, and PT C, through the CDA Fairclough approach. The main focus is to identify the use of symbolic diction, the dominance of corporate narratives, and the absence of counter-discourse in the text of the report. Academically, this research contributes to the theoretical development of critical discourse studies in corporate sustainability communication, particularly by extending CDA applications to the Indonesian palm oil sector—a context marked by unique socio-political dynamics and environmental pressures. The findings provide empirical evidence of how discursive power operates in legitimizing unsustainable practices, thereby enriching scholarly understanding of greenwashing as both a communicative and ideological phenomenon.

Practically, this study offers significant implications for policy development in Indonesia's emerging ESG regulatory framework. By exposing the mechanisms of discursive greenwashing, the research provides evidence-based recommendations for strengthening sustainability reporting standards, including mandatory third-party audits, counter-narrative inclusion requirements, and enforcement mechanisms for false environmental claims. These insights can inform the Indonesian Financial Services Authority (OJK) in developing more robust ESG disclosure regulations and guide civil society organizations in monitoring corporate accountability. Furthermore, the study benefits investors and supply chain stakeholders by providing analytical tools to critically evaluate sustainability claims, thereby supporting more informed decision-making and reducing the risk of reputational damage associated with sourcing from greenwashing companies.

RESEARCH METHOD

This study used an interpretive qualitative approach, using the Norman Fairclough model Critical Discourse Analysis (CDA) method. CDA was chosen because it is able to explore the relationship between language, power, and ideology in texts. This approach considers text not just a representation of reality, but also a tool for reproduction of social power (Fairclough; van Dijk). The object of the study is the 2024 sustainability reports of three large palm oil companies listed on the stock exchange, PT A, PT B, and PT C. The main unit of analysis is in the form of narrative texts in sustainability reports, including the use of diction, visual narratives, green policy claims, and social actor representation structures.

Data were collected through the documentation method against the official version of the company's sustainability report downloaded from the corporate website. The collection process also includes supporting documentation such as NGO investigative reports, independent media reports, and regulatory documents (GRI, NDPE, RSPO). The entire document is converted to digital format for easy initial coding.

The analysis was carried out using Fairclough's CDA model, which consists of three dimensions:

- 1) Textual Analysis: analyzes the choice of words, metaphors, euphemisms, symbolic visuals, and sentence structures that make up the narrative of sustainability. Example: the use of the diction "100% traceability" or "zero deforestation" without technical description.
- 2) Discursive Practice Level: examines how reports are produced, distributed, and consumed; including how companies frame readers (investors, the public, regulators) as audiences.
- 3) Social Practice Level: links the narrative in the report to the power structure and ideology in the palm oil industry. For example, the discourse on sustainability as a global economic legitimacy, not as a substantive ecological commitment (Pešić, 2023).

Coding is done manually with document annotations to identify rhetorical and ideological patterns, then categorized based on greenwashing indicators (Delmas & Burbano).

The validity of the analysis is strengthened through:

- 1) Source triangulation: comparing the narrative in the report with media news, NGO reports, and academic studies.
- 2) Trail audit: tracking of the analysis process is carried out documentally.
- 3) Peer debriefing: preliminary findings are discussed with peer researchers to avoid interpretation bias (Creswell & Miller).

RESULTS AND DISCUSSION

Text Analysis: Diction, Phrases, and Symbolic Narratives

At the text level, all three companies exhibit a similar narrative pattern: the use of affirmative, absolute, and euphemistic phrases to convey sustainability commitments.

- 1) SSMS uses the "net zero emission 2042" claim without explanation of the emission baseline, calculation approach, or offset strategy (SR-SSMS, 2024).
- 2) GAR stated the "Net Zero by 2050" target with similar phrases without being accompanied by a verifiable roadmap (GAR, 2024).
- 3) IndoAgri even affirms that "100% of CPO processed is traceable" and "zero deforestation" (IndoAgri, 2024). These statements are absolute and leave no room for possible deviations

or operational inconsistencies.

The three reports also show the use of visual narratives and green metaphors that support environmental imagery. PT A presents orangutan conservation and orchid nurseries (pp. 9–10), while GAR uses the terms "climate-smart solutions" and "forest protection is a shared responsibility" which appear to be progressive in language, but lack technical details or third-party audits (GAR, 2024).

Discursive Practices: Narrative Production and Consumption

At the level of discursive practices, it was found that the three companies constructed a sustainability narrative for external audiences—particularly investors, regulators, and global consumers—rather than for the directly affected communities.

- 1) PT A repeats the narrative of conservation and forestry as a "corporate lifestyle," but never mentions the involvement of local communities in the process.
- 2) PT B focuses heavily on alignment with global standards (GRI, SASB, NDPE), but does not include evaluations from civil society organizations or conflicts with citizens.
- 3) PT C emphasizes the supplier oversight system, but does not mention how independent audits are conducted on traceability or policy compliance claims.

In the three reports, no counter-discourse was found—that is, there was no representation of the voices of the community, workers, or NGOs who are usually affected or critical of the company's operations.

Social Practice: Ideology and Power Structures

Sustainability reports serve not only as technical reporting, but also as an ideological arena. All three reports tend to frame sustainability as a form of corporate lifestyle or global market reputation strategy, rather than as a reflective effort to improve ecological and social impacts.

- 1) PT A said that sustainability has become part of the company's "culture and lifestyle" (SR-PT A, 2024), even though criticism from Unilever and CRR has said that the company is involved in deforestation practices in Kalimantan (Mongabay, 2018).
- 2) PT B emerged as a sustainability leader, but withdrew from HCSA and was once sentenced to an expansion ban by the RSPO due to conservation violations (Reuters, 2015; Food Navigator, 2023).
- 3) PT C uses a very formal sustainability format, but was revoked from its membership from the RSPO due to labor rights violations and land conflicts (RAN, 2019; Mongabay, 2018).

These patterns show the reproduction of the hegemony of a green narrative that serves to maintain economic legitimacy and market trust, without creating room for correction to corporate power over the environment and communities. In the context of the palm oil industry, the sustainability narrative is often constructed symbolically through company reports that highlight its commitment to conservation, emission reduction, and protection of people's rights. However, this discourse is often challenged by counter-discourse from the media, civil society organizations, and independent audit bodies that expose practices that contradict these claims. One of the most prominent cases is PT A, which was terminated from Unilever in 2018 after an investigation by Chain Reaction Research found indications of deforestation in its concession areas that were contrary to the NDPE (No Deforestation, No Peat, No Exploitation)

policy (Sustainable Brands, 2018; Mongabay, 2018). This decline in trust shows a serious gap between the green narrative built by PT A in its sustainability report and real practices on the ground.

Although its sustainability report emphasized compliance with NDPE and net zero commitments, PT B was sanctioned by the Roundtable on Sustainable Palm Oil (RSPO) in the form of an expansion ban on one of its units due to violations of high-value forest conservation (Reuters, 2015). Not only that, PT B also chose to withdraw from the High Carbon Stock Approach (HCSA) initiative in 2023, which was criticized by Greenpeace as a form of weakening sustainability standards (Food Navigator, 2023). This reinforces the perception that the company is greenwashing by using the sustainability discourse as symbolic legitimacy in the eyes of international stakeholders without demonstrating true accountability.

Meanwhile, PT C also did not escape the spotlight. This subsidiary, London Sumatra (Lonsum), was revoked from its RSPO certification after violations of labour rights and prohibited peatland uses were found (Rainforest Action Network, 2019). Companies such as PepsiCo even cut off their supply chains with IndoAgri due to concerns over sustainability and inhumane working conditions (Mongabay, 2018). On the other hand, IndoAgri's sustainability report still contains diction such as "100% traceable" and "zero deforestation" without acknowledging structural challenges in supply chain monitoring, reinforcing indications of administrative-based greenwashing.

This counter-discourse from the media and NGOs provides a more complex and critical view of the corporate sustainability narrative. It reveals how the language of sustainability can be manipulated to form positive perceptions without a structural commitment to true ecological and social transformation (Simion, 2024). Therefore, it is important for academics and stakeholders to not only read sustainability reports as normative documents, but also as a discourse field that must be critically examined to avoid green co-optation.

Discussion

Narrative Dominance and Reality Blurring

The findings of the analysis show that the three companies, PT A, PT B, and PT C, build a sustainability narrative through reports that are not only informative, but also discursively manipulative. Dictions such as "zero deforestation", "100% traceability", and "net zero emission" represent a form of performative claim that is not accompanied by methodological openness or independent verification. This practice reflects what Delmas and Burbano call symbolic greenwashing, which is a company's effort to build a green image without being accompanied by substantive transformation in its operations. The sustainability discourse in the report also appears to be hegemonic. Following the framework of Fairclough, the narrative in the report not only creates the impression of corporate responsibility, but also blurs the contradiction between sustainability commitments and the socio-environmental realities that companies face. The absence of counter-discourse from local communities, NGOs, or external audits indicates the existence of a process of marginalizing critical voices in the space of sustainability representation.

Comparative Analysis Across Companies: Patterns and Distinctions

While all three companies demonstrate greenwashing tendencies, a comparative

examination reveals nuanced differences in their discursive strategies and degrees of transparency. Table 1 below synthesizes the key findings across the three companies:

Table 1. Comparative Analysis of Greenwashing Practices

Aspect	PT A (SSMS)	PT B (GAR)	PT C (IndoAgri)
Net Zero Claims	"Net zero emission 2042" without baseline methodology	"Net Zero by 2050" with vague roadmap	No specific net zero target, focus on "100% traceable CPO"
Transparency Level	Low—no emission baseline disclosure	Moderate—mentions GRI/SASB alignment but lacks verification	Very low—absolute claims without acknowledgment of limitations
Visual Strategy	Orangutan conservation imagery, orchid nurseries	"Climate-smart solutions" rhetoric with forest protection metaphors	Formal ESG framework presentation with minimal visual storytelling
Counter-Discourse Inclusion	None—community voices absent	None—civil society evaluations excluded	None—conflicts and audit findings omitted
Third-Party Verification	Not mentioned	References RSPO but omits sanctions history	Claims 100% traceability without independent audit evidence
Historical Controversies	Unilever supplier termination (2018) due to deforestation	RSPO expansion ban (2015), HCSA withdrawal (2023)	RSPO certification revocation (2019), PepsiCo supplier termination (2018)
Dominant Narrative Frame	Sustainability as "corporate lifestyle"	Sustainability as global leadership and standard alignment	Sustainability as technical compliance and traceability system

This comparative analysis reveals distinct greenwashing typologies: PT A employs symbolic-cultural greenwashing by framing sustainability as an intrinsic corporate identity while omitting documented deforestation practices; PT B demonstrates regulatory-strategic greenwashing by prominently displaying alignment with international standards (GRI, SASB, NDPE) while selectively omitting its withdrawal from rigorous initiatives like HCSA and past RSPO sanctions; PT C exhibits technical-administrative greenwashing through absolute quantitative claims (e.g., "100% traceable") presented without methodological transparency or acknowledgment of certification revocations. Despite these variations, all three companies share a fundamental characteristic: the systematic exclusion of counter-narratives and the construction of monological sustainability discourses that privilege corporate perspectives over those of affected communities, workers, and critical civil society organizations. This pattern suggests that greenwashing in Indonesia's palm oil sector is not merely an isolated communicative failure but rather a structural feature of corporate power relations embedded within weak regulatory enforcement environments.

The Role of the CDA in Dismantling Greenwashing Practices

The CDA approach has proven to be effective in dismantling greenwashing practices. By analyzing the text, discourse production practices, and its social context, the CDA allows the identification of the power relations implied in the sustainability report. As emphasized by

Pešić (2023), discourse is not a mirror of reality, but rather an arena of conflict of meaning and social control. Through the CDA, it can be seen that PT A, PT B, and PT C not only produce reports to meet regulations or market needs, but also to secure a position of moral legitimacy amid global criticism of the palm oil industry. The use of conservation narratives, rhetorical community involvement, and absolute claims without transparency, are forms of narrative domination that ideologically represent corporate power.

Implications for Sustainability Reporting Standards

This study has important implications for the development of sustainability frameworks at the regulatory level and reporting practices. Reporting standards such as GRI, TCFD, and NDPE need to be strengthened by:

- 1) Obligations include third-party evaluations of environmental and social claims;
- 2) Counter-representation of discourses in the report, such as land conflicts, the voices of affected communities, and the failure of CSR projects;
- 3) The implementation of a narrative accountability mechanism, which demands that the company display not only the successes, but also the challenges and deviations that have been addressed.

Without this approach, sustainability has the potential to become an empty symbolic space and prone to being misused for the sake of mere reputation.

CONCLUSION

The 2024 sustainability reports of PT A, PT B, and PT C reveal a consistent pattern of greenwashing, using affirmative language, conservation imagery, and absolute claims like "zero deforestation," "100% traceability," and "net zero emission" without backing these assertions with data, independent audits, or acknowledgment of ongoing social and ecological issues. Applying Fairclough's Critical Discourse Analysis (CDA) exposed how these reports function more as tools for corporate legitimacy than genuine accountability, with a conspicuous absence of counter-discourse that silences realities such as agrarian conflicts, labor violations, and deforestation. Future research should explore the perspectives of affected communities and independent stakeholders to assess how these greenwashing narratives impact local experiences and to develop more inclusive frameworks for evaluating corporate sustainability claims.

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