Corporate Image and Legitimacy: A Metadiscourse Analysis of Controversial Companies' CSR Reports

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Resumé

This master's thesis explores the use of metadiscourse and legitimation strategies as tools for strategic communication to gain legitimacy and build favorable images, examining their presence in the Corporate Social Responsibility reports of two controversial companies. The research is centered around two companies: the oil and gas company Shell, which continues to be criticized for the environmental impact of its operations, and the gambling company Flutter Entertainment, which too is scrutinized for the harmful effects of its operations on public health. To investigate how these companies build positive images and attempt to legitimize themselves in their CSR reports, the paper adopts a theoretical framework consisting of Ken Hyland's (2018) model of metadiscourse and Theo Van Leeuwen's (2007) legitimation strategies, to identify how the companies present themselves and justify their operations discursively in the context of their controversial natures. Both the CEO letters and chapters wherein the companies account for their main operations, herein Shell's oil and gas activities and Flutter Entertainments gambling-related activities, have been analyzed for metadiscourse and legitimation strategies. These chapters have been selected as the data for the analysis, as CEO letters are voluntary texts directed to stakeholders, thus their purpose is considered persuasive, while the chapters on the impacts and activities related to their core operations demonstrate if and how the companies use persuasive communication tools, and whether the context plays a role. Conducting a qualitative discourse analysis, this research identifies the metadiscursive resources and features, as well as legitimation strategies, utilized by the companies. These consist of primarily interactional resources, herein self-mentions and attitude markers, and the legitimation strategies of rationalization and moral evaluation. The analysis highlights how these metadiscursive features and legitimation strategies are employed to construct images of responsibility, commitment, and concern for the companies' individual issues, which causes them to be perceived negatively. Furthermore, the findings demonstrate how the companies' discursive choices are impacted by their controversies, as the frequency of legitimation strategies and metadiscourse features, as well as the manner in which they are used to portray the companies, are specific to each company. Shell utilizes rationalization, moral evaluation, and self-mentions to depict itself as environmentally responsible, committed to sustainability and to frame itself as an industry authority in relation to climate standards. Concurrently, Flutter Entertainment employs a higher degree of metadiscourse and legitimation strategies, particularly self-mentions, attitude markers, and boosters in collaboration with rationalization and moral evaluation, with the aim of legitimizing itself through the construction of a sincere customer-centered, accountable company, committed to its customers wellbeing. Thus, the

analytical findings demonstrate how the controversial natures of their operations influence how they use metadiscourse and legitimation strategies to persuade readers to adopt a positive perception and grant them legitimacy. Furthermore, they showcase how contextual factors can diminish the effectiveness of the persuasive efforts, as the discourses can be perceived as solely a strategic response aimed at countering negative perceptions rather than a transparent account of corporate activities.

This research contributes to the evolving literature on strategic business communication by providing valuable insights into the utilization of metadiscourse and legitimation strategies to discursively construct legitimacy in CSR reporting. It highlights the crucial role that a company's context plays in shaping strategic communication and emphasizes that managers should consider context when employing persuasive communication strategies.

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1. Introduction

Corporate Social Responsibility (CSR) reports have become a common practice among most of today's businesses, with the Global Reporting Initiative (GRI), officially introduced in 2000, providing a framework for global companies regarding the contents of the report surrounding social and environmental issues (Rupley, Brown, and Marshall 2017, 172–73). This framework, consisting of various standards for what should be included in a CSR report, is voluntary, and therefore not obligatory for companies to apply, however it is used widely by global businesses and organizations. According to GRI's website, the standards are either referenced or mandatory in beyond 160 policies across more than 60 regions and countries (Global Reporting Initiative 2022). As stakeholders have become increasingly attentive towards the social and environmental implications of companies' actions, communication about CSR activities is now a priority for many businesses, in order to gain "stakeholder confidence while striving to enhance corporate reputation through a positive image." (Ajayi and Mmutle 2021, 1). Hence, while the general purpose of CSR reports is to provide information to stakeholders, it has also become recognized by several scholars as a tool for enhancing corporate image, by interacting with stakeholders, and creating a favorable image of the company, its purpose, and actions, through strategic communication (Du, Bhattacharya, and Sen 2010; Crane and Glozer 2016, 1232–33). Maintaining or building a positive perception is important for companies as it will affect the reputation of their brands, and thereby their trustworthiness and stakeholders' loyalty toward them (Ajayi and Mmutle 2021, 3). Thus, CSR communication is also carried out by companies to gain legitimacy and achieve the stakeholders' approval for its actions (Ellerup Nielsen and Thomsen 2018, 492–93).

However, for some companies, CSR communication can prove to be a challenge, due to having a less favorable reputation or operating in a controversial industry. Linda Jansen, Peggy Cunningham, Sandra Diehl, and Ralf Terlutter define controversial industries as involving "environmental, social, or ethical issues which elicit reactions of distaste, disgust, offense, or outrage.", or as producers of products that are damaging, such as firearms or oil-based power (Jansen et al. 2024, 4398). For such companies, their communication can be less effective in creating positive perceptions as stakeholders will be more skeptic. For example, the negative perceptions deriving from their controversial nature and/or activities may cause stakeholders to believe they are not being transparent in their communication, or that they are covering up an issue or withholding information by carrying out and communicating about certain CSR activities (Du, Bhattacharya, and Sen 2010, 14–15). Hence, for

companies that are controversial by nature, gaining legitimacy and persuading stakeholders to regard their actions favorably is a further important challenge and purpose of their CSR reports, in which they are required to address the very issues that make them controversial and scrutinized in a negative manner. Therefore, creating effective strategic communication is presumably especially important for such companies and they must position themselves in relation to the issues they are contributing to, and persuade stakeholders to grant them legitimacy, to secure future investments despite the negative impact of their actions.

To gain and enhance legitimacy, scholar Julie Etikan claims companies' activities related to CSR must meet the expectations of stakeholders (Etikan 2023, 4). In conjunction with this, various communication strategies to influence public perception can be utilized, and one technique that can help to execute and achieve the goal of the strategic communication is metadiscourse. The use of metadiscourse has already been investigated in the context of business communications, particularly in CEO letters or management statements (Hyland 1998; Urloi and Ruiz-Garrido 2023) and press releases (Liu and Zhang 2021). This is a relevant tool for strengthening legitimacy because elements of metadiscourse direct how readers interpret the text and writer, and can therefore shape stakeholders' perception of a company, its credibility, and image. Hence, it can be a vital tool for building a more positive image and creating a stronger relationship with stakeholders, as it allows the writer to construct the world, which can thus be significant for companies with a poor image or controversial nature (Mahathir and Aziz 2024, 87). Thereby, metadiscourse influences how stakeholders perceive and react to a company and its CSR efforts, which is presumably important to manage for a company that suffers from a negative association to a CSR related or ethical issue.

In this project, the use of metadiscourse as a tool for strategic communication in the CSR reports of two companies with controversies of different natures will be investigated, to discover whether companies that are associated with being controversial in some manner seek to influence their stakeholders, and shape how they perceive them and their relationship with the companies, through metadiscourse. Furthermore, if the individual context of the discourse impacts how the companies attempt to legitimize themselves.

From this, the following problem statement arises:

How do controversial companies use metadiscourse to build a favorable image and gain legitimacy in their CSR reports?

To examine how controversial companies utilize metadiscourse as a tool for enhancing their image and gain legitimacy, Ken Hyland's (2018) metadiscourse taxonomy and Theo Van Leeuwen's (2007) legitimation theory will be utilized to analyze chapters of the CSR reports of the companies Flutter Entertainment, an online sports gambling company with several large brands, (Flutter Entertainment 2024) and Shell, which is a global oil and gas company (Shell 2024). These companies are linked to separate controversies as one is involved in the business of gambling, which is addictive by nature, while the operations of the latter have a direct negative effect on the environment. Therefore, it is interesting to investigate how companies with CSR reports produced in a controversial context use metadiscourse together with legitimation strategies to influence stakeholder perception. Particularly, in sections where they address the source of the controversy, as it will reveal how they manage the controversies in the discourses and whether these factors impact the companies' discursive choices. Furthermore, if there are similarities or differences in the discursive features and legitimation strategies utilized to influence stakeholders' view depending on the context, to showcase whether the individual context of the discourses influences how each company addresses its controversy and attempts to gain legitimacy.

This paper is structured as follows: First, a literature review of scholarly research on metadiscourse in corporate communications and CSR reporting of controversial businesses will be carried out. Next, the research design will be accounted for, including the philosophical perspectives underpinning the research, the theoretical chapter including the concept of legitimacy, Van Leeuwen's (2007) legitimation strategies, Hyland's (2018) model of metadiscourse, and methods for data collection and selection, as well as the method of analysis. Then follows the analytical chapter divided into three analyses: an analysis of each company's CSR report and a comparison of the findings from the two analyses. Following this, the discussion will focus on the findings and their implications, and finally, the conclusion will summarize the key findings and highlight the main contributions of this paper.

2. Literature Review

This literature review will dive into the existing body of work on the use of metadiscourse in CSR reports, the relationship between legitimacy and business disclosures, as well as CSR reporting of controversial companies. Hence, the chapter will be divided into two subheadings, "Metadiscourse in Business Communication" and "CSR reporting of Controversial Companies."

2.1 Metadiscourse in Business Communication

The utilization of metadiscourse by companies has in recent years been increasingly investigated by a number of scholars. However, prior to this, the focus of most studies has been primarily on metadiscourse in educational and academic texts (Gillaerts and Van De Velde 2010; Intraprawat and Steffensen 1995; Kim and Lim 2013; Hyland 1999). This makes the investigation of metadiscursive items in business genres a more recent focus of study. Recent studies have focused on particularly CEO letters, with Ying Huang and Kate Rose applying Ken Hyland's metadiscourse model to investigate how cultural differences impact businesses use of metadiscourse, finding that Western companies employ metadiscourse to a higher degree than Chinese companies, and that metadiscourse is used particularly in Western CEO letters to create "rational, credibility, and affective appeals" (Huang and Rose, 2018, 184). Additional studies stress the importance of CEO letters in business disclosures, pointing out their persuasive and promotional nature (Hyland 1998; Urloi and Ruiz-Garrido 2023, 192). In elaboration of this, Hyland claims that the CEO letter is more rhetorical because it is voluntary, whereas the report contains information companies are required to disclose and hence has a less persuasive purpose (Hyland, 1998, 227-232). While Hyland's 1998 study found a higher degree of interactive metadiscourse in CEO letters and directors' reports, other scholars discovered a majority of interactional resources in corporate press releases and professional business emails (Liu and Zhang 2021; Ho 2018). Liu and Zhang attributes this dissimilarity to both the difference in genres as well as the development and "informalization" of business communication over the years (Liu and Zhang 2021, 6). Simultaneously, Mahathir and Aziz found a close to equal distribution of interactive and interactional resources in their examination of CSR reports (Mahathir and Aziz 2024, 92-93).

A study conducted by Nurul Fatihah Mahathir and Roslina Abdul Aziz, examining metadiscourse in the CSR disclosures of two mass media giants, found that the companies in particular utilized transitions and self-mentions to facilitate comprehension, signal responsibility, and strengthen their identities, and thereby connect with stakeholders (Mahathir and Aziz 2024). This coincides with Ho's findings of a more frequent use of self-mentions, engagement markers, and transitions. He points out that self-mentions contribute to a stronger ethos by signaling accountability, while engagement markers appoint readers as participants in the discourse, appealing to their emotions (Ho 2018, 75–76). Liu and Zhang also found a high frequency of transitions, self-mentions, and engagement markers, however, also attitude markers, in corporate press releases. The use of attitude markers is explained as a result of the genre, as well as potentially a way to gain legitimacy, as adjectives

indicating attitude is, according to Liu and Zhang, "linked to certain moral values and belong to the four major categories of legitimation (authorization, moral evaluation, rationalization, and mythopoesis)" (Liu and Zhang 2021, 4).

These studies demonstrate how metadiscourse is utilized in business discourses to persuade stakeholders, gain credibility and legitimize practices. However, no studies have investigated the use of metadiscourse by businesses in controversial industries and how it may affect their use of metadiscursive features. While the studies have discovered how companies build images and interact with readers, metadiscourse alone does not fully illustrate how companies attempt to legitimize themselves through discourse. To bridge this gap, this paper will combine metadiscourse and legitimation strategies to gain a broader understanding of how the companies seek to persuade readers to grant them legitimacy. Furthermore, considering their controversial nature, it is relevant to explore how their use of metadiscourse aligns with their strategic efforts to gain legitimacy in business disclosures.

2.2 CRS Reporting of Controversial Companies

While no studies of the use of metadiscourse by controversial companies have been found in the existing body of literature, there have been a number of studies on CSR and ESG reporting of controversial companies. According to Asahita Dhandhania and Eleanor O'Higgins, business's primary objective with CSR communication is to influence stakeholders' perception and encourage a favorable view of the company (Dhandhania and O'Higgins 2022, 1012). Companies in controversial industries have also been labeled "sin industry" companies in the scholarly literature, as they are regarded as sinful due to being immoral, harmful, or unethical, evoking negative reactions from the public (Marshall et al. 2023; Dhandhania and O'Higgins 2022; Lindgreen et al. 2012).

Several scholars call attention to the importance of CSR communication for companies in controversial industries to maintain their legitimacy, and have found that companies in controversial industries tend to engage more in CSR reporting than those in noncontroversial industries (Dhandhania and O'Higgins 2022; Grougiou, Dedoulis, and Leventis 2016; Kilian and Hennigs 2014). The reason for this, Grougiou et al. points out, is that companies in controversial industries utilize CSR reporting to manage public perceptions and legitimize their practices (Grougiou, Dedoulis, and Leventis 2016, 911). Dhandhania and O'Higgins support this view, claiming that for companies in controversial industries "CSR is often used as a means of attempting to convey their net contribution to society, to counter accusations made against them about their damaging activities."

(Dhandhania and O'Higgins 2022, 1010). Hence, CSR communication serves as a strategic effort for such companies to legitimize themselves and their business practices.

In a 2023 study, Marshall et al. investigated how businesses in controversial industries report on their controversial issues in their corporate social and environmental reporting, where they identified seven strategies employed by companies when reporting on their core issues. Thus, Marshall et al. created a typology of the strategies employed by companies, consisting of: Adapt, Deflect, Distort, Dazzle, Decoy, Deny, and Ignore (Marshall et al. 2023). This demonstrates that companies make use of various strategies in their CSR reporting in an attempt to legitimize themselves in response to the issues that elicit public contention.

3. Research Design

This chapter provides an overview of the philosophy of science which forms the basis of the paper, as well as the methodology, herein the methods for data selection and collection. Furthermore, the theoretical framework will be presented, including Van Leeuwen's (2007) legitimation strategies and Hyland's (2018) metadiscourse model. And lastly, the chapter will include a subchapter on the method of analysis.

3.1 Philosophy of Science

This section will cover the philosophical notions underpinning this project, including its methodology and methods, which consists of a combination of the ontological positions of constructionism and constructivism and the interpretivist epistemology.

Ontology refers to assumptions about the nature of reality and notions about the existence of social phenomena. Thus, according to Alan Bryman, ontology deals with inquiries about whether phenomena exist independently and externally to us, or if they are socially constructed from our own actions and perceptions (Bryman 2016, 28). The constructionism stance understands that "social properties are outcomes of the interactions between individuals, rather than phenomena 'out there' and separate from those involved in its construction." (Bryman 2016, 375). Hence, there is no objective reality because interactions between social actors are what creates phenomena, and these are both "in a constant state of revision" and subjective, based on how people understand the world (Bryman 2016, 29). The ontological stance in this study will draw on both constructionism and constructivism, as the latter deviates from the constructionist notion that nothing exists "out there"

until it is socially constructed. Rather, it will be based on the constructivist understanding that, while things exist "out there," they only gain meaning when we construct it (Duberley, Johnson, and Cassell 2012, 18). Therefore, reality will be viewed as something that can exist independently, however its meaning is first created when we interact with it, such as through discourse. This correlates with Jørgensen's and Phillips' claim that discourse analysis is grounded in the idea that "With language, we create representations of reality that are never mere reflections of a pre-existing reality but contribute to constructing reality. [...]. Physical objects also exist, but they only gain meaning through discourse." (Jørgensen and Phillips 2002, 8–9). This paper seeks to understand how companies attempt to legitimize themselves through discourse in relation to the individual context of the discourses, influencing how they construct themselves and their controversial natures in their CSR reports. Hence, from this understanding Shell and Flutter Entertainment are themselves, to some degree, able to construct a reality in their discourses and shape how they are perceived, however the perception is also contingent upon how individuals interact with and understand the discourses. Thus, the adoption of this ontology is rooted in the nature of this thesis, as in order to answer the problem formulation and gain an understanding of how companies facilitate specific perceptions through rhetorical devices, qualitative data in the form of discourse is required. Furthermore, discourse analysis corresponds with the notion that reality is subjective and created from social interaction, as texts are created by social actors, and the background and understandings of an individual shapes how they interpret these constructed texts. This leads us to the interpretivist epistemology.

Epistemology is described by Duberley et al. as "knowledge about knowledge" and revolves around what we consider acceptable knowledge (Duberley, Johnson and Cassell 2012, 16). It concerns how knowledge is obtained and the criteria it must meet to be regarded as "true," with Duberley et al. referring to the example of whether knowledge about social reality can be observed with impartiality, or if it is influenced by our own subjectivity (Duberley, Johnson and Cassell 2012, 16-17). This paper adopts an interpretivist epistemological position, wherein to understand social action and the social world, one must investigate how it is interpreted by participating social actors (Bryman 2016, 375). This philosophical understanding coincides with the ontological assumption that interpretation constitutes social reality and phenomena, making it possible to gain an understanding of how the companies construct themselves and how readers participate in this construction through their interpretation.

The philosophical underpinnings of the research are reflected in the qualitative approach of data selection and the theoretical choices consisting of Van Leeuwen's (2007) legitimation strategies and

Ken Hyland's (2018) metadiscourse model. According to Mark Suchman, "Legitimacy is socially constructed in that it reflects a congruence between the behaviors of the legitimated entity and the shared (or assumedly shared) beliefs of some social group[…]" (Suchman 1995, 574). Therefore, the public's interpretation of the companies' behavior, which are represented in the discourses, is essential to how they are perceived and thereby their legitimacy. There are several ways to understand the perceptions fostered by the discourses, and how the companies attempt to build images that legitimize them. In this study, the investigation of interpretations will be carried out by examining rhetorical tools used to influence interpretation and construct reality. Hence, the method of discourse analysis and theories will help to illuminate the image that the companies attempt to project, to gain the approval of their audiences, who are aware of the discourse contexts of their operations being inherently contentious.

As a consequence of the philosophical notions, the findings from the analysis of the qualitative data will be subjective, as the understanding of phenomena is based on interpretation and individual understandings and assumptions. Hence, having a subjective reality, the very act of interpreting the discourses will shape the meanings drawn in the analysis and conclusions made. Furthermore, as meanings are created through interaction and can change over time, as they are continually constructed (Bryman 2016, 29), the perception of the companies can change based on the contexts of the social actors engaging in the interaction, including the companies themselves. This means that one objective truth cannot be concluded through this research. An additional implication of the philosophy is that, while the study can be repeated in the sense that researches can apply identical methods and theoretical framework to the same empirical data, it cannot be fully replicated as their interpretation will be subjective to their individual reality. Instead, researchers will make discoveries based on their own construction of meaning.

3.2 Data and Methods for Data Collection

The data that have been selected and collected to answer this paper's problem formulation consists of two CSR reports by the two multinational companies, Flutter Entertainment (FE) and Shell. These companies have been chosen based on their considerable size on the world market and because they both operate in multiple countries, as this increases the probability of an equal arsenal of resources allowing them to create strategic CSR communication with intent (Yahoo Finance, n.d.). Additionally, the criteria for data selection largely consisted of the nature of the companies' businesses. The very nature of their business was required to be considered socially controversial, which, as mentioned in

the introduction, has been defined by scholars Jansen et al. as having to do with "environmental, social, or ethical issues" and evoking negative public reactions (Jansen, et al. 2024, 4398). They also further explain, "Controversial companies might entice people into gambling, drinking alcohol, or adult entertainment or they produce weapons, or nuclear, oil-based, or coal-generated power." (Jansen, et al. 2024, 4398). However, another criterion was the distinction between the controversies surrounding the two companies, specifically, their operations, or consequences of those operations, which have made them contentious. Hence, they must deal with a similar issue of in some way being regarded by the general public as controversial, yet the causes of being perceived negatively must be different. This is to ensure that the context, consisting of that which makes them negatively viewed by the public and therefore controversial, of each company's discourse is distinct, allowing for an investigation of how they use metadiscourse. Furthermore, it will enable a comparison to demonstrate whether metadiscourse and legitimation strategies are used differently as part of their communication strategy to persuade stakeholders and build image, based on the individual and distinct context of the discourses.

The selected data will consist of parts of each company's latest released CSR reports covering the year 2023, as they are expected to address social, environmental, and ethical issues in this disclosure, as well as due to CSR reports being regarded by several scholars as instruments for creating credibility, legitimacy, and positive perceptions (Crane and Glozer 2016; Ajayi and Mmutle 2021; Pérez 2015). Hence, examining sections in Shell's and FE's CSR reports will reveal whether they utilize metadiscourse and, if so, how they employ it to tackle their controversies. The chapters to be analyzed in Shell's "Sustainability Report 2023" include "Letter from the CEO" and "Sustainability in our oil and gas activities" (Shell 2024). The CEO letter of the report has been selected for analysis, as according to Hyland, this is a highly significant persuasive part of the report, in which the company constructs legitimacy, corporate image, and justifies strategies (Hyland 2018, 87). Therefore, this makes it a relevant part of the discourse, to examine the company's use of metadiscourse. Additionally, the chapter "Sustainability in our oil and gas activities" will be included in the analysis, as this is the part of the report in which Shell touches upon its problematic nature, which allows for the discovery of how the company addresses the issue through the use of metadiscursive features.

Likewise, in FE's "Sustainability Report 2023" two chapters will be analyzed: "Leadership Insights" and "Play Well" (Flutter Entertainment 2024). Due to the fact that the report does not contain a CEO letter, the "Leadership Insights" text will be regarded as the FE report equivalent, as it contains the reflections and views of the company's Chief Executive Officer, Group Chief Legal Officer, and

Director of Sustainability and Regulatory Affairs. While the text is made up of the reflections of the employees, the company itself will be considered the author, and the claims in the text a reflection of the company's own stance. The "Play Well" chapter has been selected because it concerns the company's area of controversy surrounding the issue of gambling.

To sum up, two chapters of each report has been selected, one in which the companies are expected to address their areas of controversy more explicitly, and one where the employment of metadiscourse can be explored in a part of the report where the controversial issue is less, or in no way, explicit in the content of the discourse, but may still affect the metadiscursive choices made in relation to the context of the discourse. These sections for analysis have also been chosen based on their comparability, to ensure the validity of the findings from the comparison of their use of metadiscourse based on the controversial context.

The following subsection will go into further detail about each company and the issues surrounding them, which has led them to be considered controversial and viewed in an unfavorable manner.

3.2.1 Background on Flutter Entertainment and Shell

Flutter Entertainment is an international company with 13 sports betting and online gambling brands. The company was established in 2016 when the two companies Paddy Power and Betfair merged together (PitchBook, n.d.). Among its most prominent brands are Sportsbet, Betfair, Paddy Power and FanDuel (Flutter Entertainment, n.d.). Historically, the gambling industry has been viewed as a harmful industry or "sin" industry and has become a contentious topic over the years (Grougiou, Dedoulis, and Leventis 2016; Ghaharian et al. 2025). This is because gambling continues to be associated with serious problems like mental health issues, suicide, homelessness etc. (Thomas et al. 2023, 267). Therefore, FE is, by nature, considered "controversial" in the sense that its very operations, which are centered around producing gambling "products," can cause and facilitate health-related problems for consumers. Additionally, the company itself has gained public attention in the media throughout the years, through different cases related to the company's role in harming individuals. In 2019 BBC published an article about the company facing criticism for its lack of investment in helping customers with gambling addiction (BBC 2019). The company was also the subject of controversy in 2023 when The Guardian wrote an article about the suicide of a customer and FE's inadequacy in detecting the addictive behavior (Davies 2023). Here, FE was further criticized for only adhering to necessary legal requirements. Later that year, FE again received public attention for opposing rules in the US set in place to protect people vulnerable to problem gambling

(Jones 2023). The articles demonstrate FE's major scandals over the years and highlight the controversies surrounding the company's operations. Hence, FE does not have the strongest standing in public view, both due to how it has conducted its business, but also because it represents an industry which is negatively evaluated.

Shell, which was founded in 1833, has a long history and is one of the largest fossil fuel companies in the world today (Shell, n.d.-a). The company operates in over 70 countries where it explores, extracts, and trades oil and natural gas (Shell, n.d.-b; n.d.-c). The oil and gas industry has for many years been considered controversial due to its impact on climate, herein the harmful effects of petroleum on the environment, as well as the activities related to the production of oil and gas, which can cause damage to ecosystems, flooding, pollution, and other environmental consequences (Block and Whitehead 2019; Ukhurebor et al. 2023). Hence, as Shell is part of this industry, it is regarded as contentious due to the implications of its operations. Additionally, Shell has been involved in several scandals in recent decades. For example, the company has operated in the Niger Delta region for a long time, however in recent years the company has faced legal claims and received backlash for its neglect in handling the negative effects of its operations on the environment in the region, specifically oil spills, which have affected the lives of thousands of villagers (Laville 2023; Gaughran and Wilde-Ramsing 2024). The company has also been accused of greenwashing, due to categorizing gas investments as renewable energy investment, thereby misinforming the public about its actual spending on renewable energy and disseminating advertisements which created the impression that Shell was mainly in the business of green energy. In both instances, Shell was accused of misleading stakeholders and the public (Joselow and Montalbano 2023; Frost 2023; Masud 2023). As a result of these misconducts, and the general harm caused by the oil and gas industry, Shell and its operations continue to be a matter of debate.

3.3 Theoretical Framework

In this chapter, a brief exploration of the concept of legitimacy and its prevalent definitions will take place, followed by an account of Theo Van Leeuwen's (2007) four strategies of legitimation in discourse and communication. Thereafter, a presentation of metadiscourse will follow, along with Ken Hyland's (2018) metadiscourse model, consisting of various categories. Van Leeuwen's strategies and Hyland's model will be combined to analyze the companies' image building and attempts at constructing legitimacy, because each will illuminate different communicative ways in which legitimacy can be discursively constructed. Hyland's model will demonstrate how the

companies can use certain items to steer readers' interpretations of the content and their role in relation to the content. Meanwhile, Van Leeuwen's legitimation strategies will highlight how they construct justifications for their activities and appeal to readers to gain legitimacy. Combining these approaches will also provide a better understanding of how controversial companies attempt to legitimize themselves, as they will likely attempt to both construct a positive image of themselves while also making justifications for their actions, particularly if they are related to or contribute to the issues that make them controversial.

3.3.1 The Concept of Legitimacy

The concept of legitimacy has been defined by many scholars throughout the years (Meyer, Scott, and Rowan 1985; Bitektine 2011). Deephouse et al. offer one definition of organizational legitimacy: "Organizational legitimacy is the perceived appropriateness of an organization to a social system in terms of rules, values, norms, and definitions." (Deephouse et al. 2017, 32). Here, they also assert that there are different outcomes from evaluations of an organization's legitimacy, consisting of "accepted, proper, debated, and illegitimate", rather than an organization being deemed either legitimate or illegitimate (Deephouse et al. 2017, 33). Another definition that is well known and continues to be employed in scholarly research is Mark Suchman's definition from his 1995 article *Managing Legitimacy: Strategic and Institutional Approaches* in which he writes: "Legitimacy is a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions." (Suchman 1995, 574). Therefore, a company gains legitimacy from those that perceive it, including the general public as well as its stakeholders. This is the definition that will be employed in this paper, as it is narrow and provides a more detailed understanding of how legitimacy is attained by entities. Furthermore, the definition complements the paper's philosophy of science, as it entails the interpretation of a social actors' actions by another social actor.

While legitimacy is gained through the perceptions of different sources, attempts to create and maintain it can be carried out by the company or organization itself, through various means, including discourse and rhetoric (Suddaby and Greenwood 2005; Coşkun and Arslan 2024). This can be accomplished through various discursive strategies. In his framework, Theo Van Leeuwen (2007) has identified four different strategies that can be employed in discourse to gain legitimacy and legitimize practices (Van Leeuwen 2007). These strategies will be further elaborated in the following sections.

3.3.2 Theo Van Leeuwen's Legitimation Strategies

Authorization

Van Leeuwen's first strategy of legitimation in discourse, authorization, involves the use of references to authority in order to legitimize something (Van Leeuwen 2007, 94). He identifies six different types of authorization:

Personal

Personal authority involves the status a person possesses that grants them authority over another. A person who is of higher status or with an important role in an institution does not need to provide a justification or reason for what they demand, what they say is right or should be done, simply due to their own authority. However, Van Leeuwen acknowledges that the person with authority may provide a justification or an argument for their requirement or statement (Van Leeuwen 2007, 94).

Expert

This type of authority is similar to the previous as it is vested in a person, however in this case it does not have to do with the social standing of the person but rather their expertise on the subject. Here, the person's expertise may be explicit in the discourse or inexplicit if it is a recognized person within the field the discourse is centered around. According to Van Leeuwen, the experts' claims that will be used in discourse often have to do with a recommended course of action or declaration of what is the most appropriate way of doing something (Van Leeuwen 2007, 94–95).

Role Model

Role model authority relates to how many people will imitate a specific person's actions or behavior or accept the view of a person who is famous or admired by a group of people, for example, due to their achievements or lifestyle. Hence, a role model can be employed in discourse to "endorse" an action or belief to legitimize it. Because a particular group of people looks up to a role model and wants to be like them, they are more inclined to copy their actions and adopt a similar attitude towards something (Van Leeuwen 2007, 95–96).

Impersonal

Unlike the beforementioned types, impersonal authority occurs with references to "laws, rules, and regulations." (Van Leeuwen 2007, 96). Therefore, rather than legitimizing something through a

person's authority, the writer will draw on the authority of rules or laws to legitimize a practice or activity.

Tradition

Authority of tradition materializes when the writer draws upon traditions to justify something. Van Leeuwen describes tradition as providing reasoning by saying "because it is what we always do." Furthermore, he also points out that readers will often not question why something is done, because "The rules of tradition are enforced by everyone[…]" (Van Leeuwen 2007, 96).

Conformity

The sixth type of authorization concerns the authority of conformity, that is, justifying something by referring to it as being a common practice or something that others are doing as well. This can be done through the use of modality that expresses frequency such as "many" or "the majority", or by constructing a comparison of the "action" or initiative with that of one or more peers (Van Leeuwen 2007, 96–97).

Moral Evaluation

The second strategy of legitimation concerns the use of moral values, such as through adjectives like "good," "bad," "normal," "useful," etc. Van Leeuwen, however, emphasizes that certain moral evaluations can only be "[…]"recognized"[…]on the basis of our common-sense cultural knowledge." (Van Leeuwen 2007, 98). This is because they are communicated subtly and not explicitly in the discourse, and they often represent a larger range of values than what is hinted in the discourse (Van Leeuwen 2007, 98).

Evaluation

Evaluation legitimation consists of evaluative adjectives. These "[…]communicate both concrete qualities of actions or objects and commend them in terms of some domain of values." (Van Leeuwen 2007, 98). Hence, evaluative adjectives are words used to both describe something as well as make judgements about it, to either legitimize or delegitimize. Van Leeuwen employs the example of how reactions can be legitimized by using adjectives like "normal" or "natural" in a text for parents about their child's first day at school: "It is only natural that the first days of school are upsetting." He refers to this as "naturalization" legitimation (Van Leeuwen 2007, 98-99).

Abstraction

This type of moral evaluation occurs when a writer legitimizes a practice or action by describing it abstractly. By describing something in an abstract way, the writer can link it to moral values and thereby legitimize it. For example, Van Leeuwen suggests: "Instead of 'the child goes to school for the first time', we might say 'the child takes up independence', so that the practice of schooling is legitimized in terms of a discourse of 'independence'." (Van Leeuwen 2007, 99).

Analogies

Analogies perform as either implicit or explicit comparisons in the discourse, as a means to legitimize or delegitimize. Direct comparisons may materialize through conjunctions while indirect comparisons can be achieved when "An activity that belongs to one social practice is described by a term which, literally, refers to an activity belonging to another social practice[…]" (Van Leeuwen 2007, 99). Here, Van Leeuwen provides the example of "drilling students" where the term "drilling", which is often used in a military context, is used to describe teachers' actions. The values that are linked with the social practice of military training are thus applied to the activity of the teachers, which means that if these values have a negative attachment, they are used to delegitimize. On the other hand, if an activity is described using a term associated with an activity attached with positive values, then the comparison is used to legitimize (Van Leeuwen 2007, 99-100).

Rationalization

Rationalization, unlike moral evaluation, is legitimation through rationality rather than moral values, yet Van Leeuwen emphasizes that morality is an implicit element of rationalization legitimation. Here, legitimacy is attained by drawing upon natural order, effectiveness and objectives (Van Leeuwen 2007, 100).

Instrumental Rationalization

Instrumental rationalization is legitimation through purpose constructions in discourse. That is, legitimation by referring to usefulness, effectiveness, or goals. Purposes, or why something is done, can legitimize when they also "contain an element of moralization" (Van Leeuwen 2007, 101). In his examples, Van Leeuwen points out that purpose constructions may contain three components: "an activity ('going upstairs', 'using apparatus', etc.), a purpose link (the preposition 'to') and the purpose itself, which may either be another activity or a state[…]" (Van Leeuwen 2007, 101). In regard to morality, a sentence can contain a "moralized action", in which a purpose is moralized by being

described with a word connected to certain values. Van Leeuwen distinguishes between two types of instrumental rationalization: Goal-orientation and means-orientation. Goal-orientation relates to motivations and objectives that are attributed to an individual or agent. Van Leeuwen describes the construction as "'I do x in order to do (or be, or have) y'", which can either be carried out either directly, using for example, "in order to" or "to", or indirectly where the intention is more implicit with no purpose clauses (Van Leeuwen 2007, 102). Means-orientation differs from the other as it focuses on the action as a way to achieve a goal. Hence, the action itself makes it possible to achieve the purpose. This is described as "'I achieve doing (or being, or having) y by x-ing'" (Van Leeuwen 2007, 102). Within this category, Van Leeuwen accounts for three subcategories: (1) *Use*, the action is portrayed as a method or tool to reach an objective, (2) *potential*, focusing on how an action may help achieve a goal using words such as "allow," "promote," "facilitate," and "help," and (3) *effect orientation*, the purpose is the result of an action, therefore it can be identified by looking for "so as to," "that way," and so on (Van Leeuwen 2007, 103).

Theoretical Rationalization

This type of rationalization concerns "the natural order of things", and here, an action or practice is legitimized simply because that is "the way things are" (Van Leeuwen 2007, 103). Van Leeuwen points out theoretical rationalization takes shape in three ways. Firstly, *definition* refers to when "[…]one activity is defined in terms of another, moralized activity." (Van Leeuwen 2007, 104). Writers can thus legitimize by connecting one activity to another, thereby representing as being part of the natural order. Furthermore, in order to be *definition*, Van Leeuwen claims the activities must be connected by either signification, with words such as "symbolizes" or "means," or attribution, using for example "constitutes," "is," etc. Secondly, *explanation* focuses on the actor who carries out the activity, and the practice is legitimized by referencing how the action or practice aligns with the actors' nature and character. Thirdly, *predictions* occur when the writer makes a statement about the future, and these are used to legitimize as they signal expertise. Van Leeuwen also acknowledges two other subcategories of theoretical rationalization: Scientific rationalizations, having to do with expert knowledge, and experiential rationalizations, which, on the other hand, are references to "commonsense knowledge" (Van Leeuwen 2007, 104).

Mythopoesis

The final strategy, mythopoesis, refers to storytelling. Here, writers can make use of stories to legitimize or delegitimize a practice. Firstly, a discourse can contain a "moral tale" in which a protagonist overcomes an "obstacle" and thereafter is rewarded with a "happy ending." This "happy ending" is often achieved by "engaging in legitimate social practices" (Van Leeuwen 2007, 105). Secondly, writers can also employ a "cautionary tale," in which the protagonist does not get a "happy ending" due to not carrying out legitimate practices. This can be used to demonstrate what is not considered legitimate action or practice in the given context (Van Leeuwen 2007, 106-107).

3.3.3 Metadiscourse

The concept of metadiscourse has many different definitions made by various scholars. Ken Hyland defines the concept of metadiscourse as "[…]aspects of text structure which go beyond the subject matter and signal the presence of the author." (Hyland 1998, 225). William J. Vande Kopple defined the concept in 1985 as "[…]discourse about discourse or communication about communication." (Kopple 1985, 83). He emphasized the understanding that texts contain two levels: one level on which the writer provides information about the subject of the text, and another level where the writer guides readers in how to "[…]organize, classify, interpret, evaluate, and react to such material." (Kopple 1985, 83). However, Hyland disagrees with this view, claiming that a text does not contain two levels of meaning that work separately, but instead argues that the meaning of a text is based on both the subject matter and the metadiscourse. Hence the text's content, or subject, and metadiscourse work together to create meaning (Hyland 2018, 24–27).

However, simultaneously Hyland regards metadiscourse as something that is distinct from propositions, or subject matters, in a text, as he understands metadiscourse as "[…]the self-reflective expressions used to negotiate interactional meanings in a text, assisting the writer (or speaker) to express a viewpoint and engage with readers[…]" (Hyland 2018, 43). Therefore, metadiscourse has to do with how propositions are communicated by the writer to meet the expectations of the readers, help them understand the content, and persuade them to accept the writer's stance. The distinction between the content (propositions) and how it is composed in the text based on the writers' expectations about how it will be understood by readers (metadiscourse), is the first of Hyland's three key principles of metadiscourse (Hyland 2018, 44-48). The second principle is that metadiscourse indicates interactions between the reader and the writer of the text. Here, writers employ "textual devices" to organize the discourse to guide readers' understanding and link arguments in the text for

the sake of the readers. Hyland uses the example of conjunctions (but and then) to demonstrate how writers can employ them in texts to showcase to the readers that they are aware of an opposing or alternative interpretation, which can consequently influence them to accept the writer's argument (Hyland 2018, 48-53). According to Hyland's third and final principal, metadiscourse concerns the internal relations in a text rather than external relations (events taking place in the world). Hence, Hyland claims that metadiscourse refers to internal relations in the text, a writer's deliberate way of presenting an argument to guide the reader's understanding. On the other hand, features that can signal metadiscourse can also refer to external relations, events, or situations outside the discourse, and are therefore propositional rather than interactive (Hyland 2018, 53-57).

In Hyland's view, metadiscourse is about "pursuing persuasive objectives" as it helps in appealing to the three means of persuasion: reason, emotions, and one's character (Hyland 2018, 75–77). In business communication, metadiscourse can help to create a positive image of the company and engage stakeholders in the text by helping them make sense of the information and by making the writer, herein the company or CEO, and their beliefs known in the text, to create a strong ethos and build a relationship with stakeholders (Hyland 2018, 85-97).

3.3.4 Ken Hyland's Model of Metadiscourse

Ken Hyland's interpersonal model of metadiscourse views metadiscourse "[…]as the ways writers refer to the text, the writer or the reader." (Hyland 2018, 57). The model also distinguishes between two dimensions, the interactive and the interactional dimension. This distinction is based on Geoff Thompson's and Puleng Thetela's research article from 1995 in which they claim there are two ways to examine interaction in discourses (Hyland 2018, 57). Firstly, the "information-oriented" approach focusing on how "[…]writers take the (imagined) readers' expectations, knowledge and interests into account in constructing their text and in signalling the relationships between parts of the text." (Thompson and Thetela 1995, 104). And secondly, the "function oriented" approach concerning how writers designate roles for themselves and readers in the discourse and express their own stance on the content or message of the text to influence how readers interpret and respond to the information (Thompson and Thetela 1995, 104).

Hyland's definitions of the two dimensions are similar to those of Thompson and Thetela (Thompson and Thetela 1995). He describes the **interactive dimension** as having to do with how a writer attempts to meet the needs and desires of the audience that is participating in the discourse related to their knowledge, ability to process information, how they expect the text to be written, and what they are

interested in. Hence the writer will use interactive resources to organize the discourse in an appropriate manner, reflecting the audience's expectations, to guarantee they attain the interpretations the writer intended (Hyland 2018, 57). The **interactional dimension**, Hyland explains, refers to a writer commenting on their message in the text, as a means to reveal their own standpoint or opinions and having the readers getting involved by "[…]expressing solidarity, anticipating objections and responding to an imagined dialogue with others." (Hyland 2018, 58).

Interactive Resources
Transition Markers

Transitions are used to signal additions, contrasts, and consequential relations. Hence, they consist mostly of adverbial phrases or conjunctions and are employed to help readers understand connections between the writers' arguments or ideas. Hyland divides transitions into three subcategories: addition, comparison, and consequence. Firstly, **addition** is employed by the writer to build upon an argument, e.g. using the items "in addition," "and," "furthermore," and so on. Secondly, **comparison** is used to compare reasonings and indicate similarity or distinction between arguments with items such as "likewise," "similarly," "however," and "on the other hand." Lastly, the use of **consequence** relations help readers to understand when something is being either concluded or rationalized, through items like "therefore," "in conclusion," and "consequently." Additionally, it can signal that the writer is refuting an argument in the discourse with the items "anyway," "nevertheless," "in any case," etc. (Hyland 2018, 59).

Frame Markers

Frame markers have several functions used to organize the discourse. They are utilized by writers to organize their arguments in the text, with items such as "next," "first," and "then" to inform the reader that another argument is coming. They can also indicate at what point, or stage, the reader finds themselves in the text, for example "so far" or "to conclude" (Hyland 2018, 266) or the writer moving on to another subject "now", "let us return to" (Hyland 2018, 60). Lastly, frame markers can be employed to reveal the objectives of the discourse with phrases such as "in this chapter" and "I argue here" explicitly communicating the writer's intentions with the discourse (Hyland 2018, 59-60).

Endophoric Markers

Endophoric markers refers readers to other places in the discourse, either earlier or forthcoming information, with the aim of helping the readers to fully understand the writers meaning and

arguments and thereby "[…]steer them to a preferred interpretation or reading of the discourse." (Hyland 2018, 60). Common endophoric markers include "in section X," "figure X," "page X," and "in the X part" (Hyland 2018, 265-266).

Evidentials

Evidentials are employed when writers refer to external sources in the text to support their argument. This can influence how readers interpret the information based on the writer's own stance towards the sources' idea or viewpoint (Hyland 2018, 60-61). Evidentials consists of citations and items such as "according to X" and "(to) quote X" (Hyland 2018, 266).

Code Glosses

Code glosses work to further explain or describe information in the text by contributing more information. According to Hyland, writers will often use phrases like "in other words," for example," and "this is called," or sometimes parentheses in which additional information is included. Code glosses demonstrate what the writer assumes or has predicted about the readers' knowledge, hence what content the writer expects the readers to require more information about, in order to fully understand (Hyland 2018, 61).

Interactional Resources
Hedges

Hedges indicate a writer's reluctance to fully commit to a statement in the discourse. Hence the writer showcases that they are uncertain of the factuality of the information or statement, but that it is more so based on their own judgment or reasoning. Hedges can thus be used to make a claim without taking on the responsibility of the accuracy of the statement by acknowledging the existence of other opinions or views. Doing this can protect the writer in case the claim is proven wrong (Hyland 2018, 61-62). Items that signal hedging include "almost," "could," "generally," "likely," and "in my opinion" (Hyland 2018, 271).

Boosters

Whereas hedges indicate uncertainty, boosters are used to express certainty and confidence in the writers' statements and views. Therefore, they allow writers to disregard different views and demonstrate to the reader that they are confident in their claim, which Hyland states will "[…]construct rapport by marking involvement with the topic and solidarity with an audience, taking

a joint position against other voices." (Hyland 2018, 62). Among common boosters are "clearly," "evident," "surely," and "true" (Hyland 2018, 269).

Attitude Markers

Attitude markers demonstrate the writer's own attitude towards the subjects of the discourse. Attitude verbs such as "agree" are used to explicitly convey the writer's attitude, along with sentence adverbs like "hopefully." Furthermore, adjectives such as "remarkable" and "appropriate" also clearly signal how the writer regards the information (Hyland 2018, 62).

Self-mention

Self-mentions refer to the writer's use of pronouns like "I," "we," and "me," as well as possessive adjectives like "our" in the text. These are used to showcase the writer's presence in the text and to create an impression of themselves and their stance towards "[…]their arguments, their community and their readers." (Hyland 2018, 63). Hyland claims that writers deliberately decide on the degree to which they are explicitly present in the discourse, in order to take on a specific position in relation to the content (Hyland 2018, 62-63).

Engagement Markers

Engagement markers are utilized to directly refer to the readers in the text. Hyland defines two objectives to engaging with readers: Firstly, writers may use pronouns like "you" or an inclusive "we," encompassing both the writer and reader, due to assuming that readers may expect to be included in the discourse. They can also address them by using interjections such as "you may notice." Secondly, they may be utilized because the writer seeks to direct readers towards a specific interpretation and will therefore attempt to determine places in the discourse where they may question the information or make objections. Here, the writer will make references to shared knowledge with the reader, employ obligation models, like "should," "must," etc., as well as directives, such as "see" or "consider" (Hyland 2018, 63).

3.4 Method of Analysis

To analyze the presence of metadiscourse and the construction of legitimacy in the selected data, Ken Hyland's (2018) metadiscourse model and categories of metadiscursive features will be utilized, as well as Theo Van Leeuwen's (2007) legitimation strategies. Hyland's analytical approach to metadiscourse has been chosen as it will help discover how the two companies create a specific image of themselves and attempt to build a relationship with their stakeholders, through their construction of the world in the text, together with how they shape the readers' understanding and interpretation of the information and the company's position in relation to the information (Hyland 2018, 85-88). Hence, in this paper, Hyland's understanding of metadiscourse will be adopted, as the analysis will be conducted based on his metadiscourse model, consisting of ten subcategories of metadiscursive features divided into two overall dimensions, which has been accounted for in the subchapter above. Furthermore, Hyland's model and subcategories provide the opportunity for an investigation of if, and how, metadiscourse is used in discourses with two different contexts of controversy, and whether the context influences the discursive choices made by the companies.

The analysis will also be conducted applying the theoretical framework of Theo Van Leeuwen's (2007) legitimation theory consisting of different legitimation strategies. Van Leeuwen's theory focuses on how legitimacy is achieved in discourses, through four types of strategies, which can occur together or individually, both in parts of the discourse where it is explicit what is being legitimized and in parts where it is implicit (Van Leeuwen 2007, 91–92). This theory proves relevant for this paper, working in conjunction with Hyland's (2018) model of metadiscourse, as it will assist in identifying how the companies potentially attempt to gain legitimacy through their CSR discourse, and how they tackle the individual context of the discourses similarly or differently. While Van Leeuwen's legitimation strategies can illuminate discursively constructed justifications that showcase the arguments the companies draw upon to gain legitimacy, it cannot provide an understanding of how they also attempt to persuade readers by steering their interpretation through organizing and commenting on the discourse. Simultaneously, Hyland's metadiscourse model cannot identify how the companies attempt to convince readers to legitimize their operations through arguments, only their stances on the content which facilitate the construction of an image. Combining these theories will thus allow for a demonstration of the type of discursive strategies the companies carry out, how the legitimation strategies contribute to the image the companies attempt to construct through metadiscourse, and likewise how metadiscursive features support the justifications within the

discourses. Furthermore, to discover if the context of the discourse plays a role in the companies' strategic decisions, as the theories will help to illuminate whether they attempt to disprove or distance themselves from negative perceptions. Hence, applying both theories will provide a more comprehensive understanding of how the companies build favorable images and attempt to gain legitimacy.

The analytical chapter will be divided into three analyses: analysis of the two chapters in Shell's report, analysis of the two chapters in FE's report, and a comparison of the findings in each report. To analyze for metadiscourse in the report chapters, each of Hyland's subcategories of interactive and interactional resources will be applied one at a time in a systematic analysis. Similarly, the discourses will be analyzed for Van Leeuwen's legitimation strategies, one by one. This means, that each strategy type and metadiscourse subcategory will be analyzed one at a time, for example, firstly identifying "transition markers" in the text, thereafter "frame markers" and so on. This will ensure that each metadiscursive feature and legitimation strategy is identified in the report chapters, increasing the validity of the findings in the subsequent comparison. While the reports contain illustrations and footnotes, the focus of the analyses will be on the main text.

Both the FE and Shell texts will be transferred to separate documents where the identified subcategories and strategies are highlighted in different colors to create an overview of the findings. The analysis will thus be divided into four documents as the two analyses will be applied to four different texts: One for Shell's "Letter from the CEO," one for Shell's "Sustainability in our oil and gas activities" chapter, one for FE's "Leadership Insights," and one for FE's "Play Well" chapter. Hence, each document will contain the same text twice, one with the metadiscourse analysis and the other with the analysis of legitimation strategies. These texts can be found in the appendixes. Furthermore, they will be referred to in the introduction of each analysis as Appendix 1, 2, 3 and 4, and as each document includes the same text twice, the first will be referred to as text A, and the second, text B.

Hence, the two report analyses will be organized according to the two chapters of each report. Within each chapter, the analysis will focus on the two metadiscourse dimensions, along with their respective subcategories, and the legitimation strategies used. This structure ensures a systematic examination of the reports, with each section providing a detailed analysis of both dimensions, including their components, and the legitimation strategies. Furthermore, the section of each analysis where the legitimation strategies identified are accounted for will also highlight the presence of metadiscursive

features in the legitimations. Each analysis will include a conclusion outlining the main findings from the given text. In the third analysis, a comparison is made between the findings from the previous two analyses. Here, the findings from each chapter in one report will be compared to the corresponding chapter in the other, thus, Shell's "Letter from the CEO" will be compared to FE's "Leadership Insights" and "Sustainability in our oil and gas activities" to "Play Well." This will provide an understanding of whether each company chooses to construct its discourse through the use of metadiscourse and legitimation strategies, to tackle its controversies and legitimize itself. Furthermore, it will demonstrate if the context of the discourse impacts if and how they use metadiscourse to gain legitimacy and build a positive image.

4. Analysis

This chapter consists of three subchapters: analysis of Shell's CSR report, analysis of FE's CSR report, and a comparative analysis. In the first two subchapters, the identified metadiscourse items, as well as legitimation strategies, employed in each of the selected chapters, will be analyzed. The final subchapter will consist of a comparative analysis of the findings from the prior analyses, examining how the companies work to legitimize themselves as well as the similarities and differences in the metadiscursive items and legitimation strategies they employ. The texts used for the analysis can be found in the appendixes with line numbers.

4.1 Shell Report

4.1.1 Letter from the CEO

Shell's CEO letter is approximately three pages long and divided into four headings, concerning oil and gas emissions, energy transition, nature, and "powering lives", in which the company accounts for major activities and developments in 2023 (Shell 2024, 2-3). The conducted analyses can be found in **Appendix 1**, herein the metadiscourse analysis in text A and legitimation analysis in text B.

Interactive Resources

The metadiscourse analysis revealed a total absence of frame markers, endophoric markers, as well as evidentials. This demonstrates the overall intent of the CEO letter, as the focus appears to not primarily be on the content of the report itself, to support the readers' comprehension of the discourse and its elements. Simultaneously, code glosses were employed eight times in the letter, the majority of them used to provide examples, to emphasize points and enhance the readers' understanding; "In

2023, we invested]…] \$2.3 billion on non-energy products such as chemicals, lubricants and convenience retail[…]" (ll. 50-52). Here, the item "such as" is a code gloss used to provide further details on what is considered non-energy products, showcasing Shell's prediction that its readers may not have this knowledge. In two other instances, code glosses take the form of supplying information in parentheses (ll. 27-28, l. 40). Both times they are used to inform readers of Shell's interest in the facilities mentioned and, in one of them, its role as a non-operator. While it has the effect of formalizing the letter, it reflects that the company assumes this is important knowledge for the readers, particularly as they occur together with four other code glosses in the sections about oil and gas and nature.

The letter contains eight transitions, seven of which are the item "also" which serves to add elements to the company's initial claim that it "[…]made good progress in our goal of creating more value with less emissions." (l. 4). These are employed to organize the discourse to help convince readers of the company's' argument. The remaining transition is comparative: "Energy is essential to human life. Yet too many people in the world have no or, at best, unreliable access to electricity." (ll. 74-75). Here, "yet" marks a contrast to the prior statement of energy being essential to life, and Shell uses the argument to accentuate and legitimize its efforts to "[…]bring reliable and affordable electricity and improved cooking conditions to those who do not have them." (ll. 76-77). Hence, the transition is included to enhance the persuasiveness of the discourse by facilitating the readers' comprehension.

Interactional Resources

Of the 87 interactional resources identified, the most prevalent interactional feature, as well as metadiscursive feature overall, employed in the CEO Letter is self-mentions, used a total of 73 times. The pronouns and possessive adjectives used consist of "we," "our," and "I," with the former two used, respectively 37 and 32 times, while "I" has been identified three times, signaling the presence of the CEO. Furthermore, the letter contains one reference to the company in third person, "Shell." This predominance of self-mentions suggests, according to Ken Hyland's framework, that Shell seeks to make its presence known in the text and showcase its positions on the content clearly to the readers (Hyland 2018, 62–63). While self-mentions are present throughout the entire letter, the last section, "Powering lives," contains the majority of the identified self-mentions, signaling a strong company presence. For example, in lines 86 to 88 the company writes: "We respect human rights in our business and work hard to ensure that our joint-venture partners and supply chains do the same." (ll. 86-88). The sentence reveals that the company places a strong emphasis on human rights in its own operations, demonstrating to readers that Shell takes ownership and regards it as an important issue.

This creates an impression of a company that is responsible and takes care of its employees and partners. And this appears to be the general aim of the intentional use of self-mentions in the CEO letter, as the focus is on describing the overall accomplishments of the company in that year, showcasing its efforts as well as the impact areas that are of importance to the company.

The three uses of the pronoun "I" does not refer to the company, but rather reveals the presence of the CEO, Wael Sawan. The company uses the pronoun first when addressing the deaths of four employees: "I am deeply saddened that four of our contractor colleagues in Shell-operated ventures died in 2023." (ll. 11-12). Using "I" rather than "we" to express the company's mournfulness over the tragedies positions the company in a more relatable way toward both employees and readers, as well as emphasizes an emotional stance toward stakeholders. This can foster closeness as it makes the company more personable and appeals to the readers' feelings. In the other instances the pronoun is employed, it is in connection with the CEO expressing his feelings about something, both times showcase satisfaction and approval of a company action (l. 34, l. 95). As the function of interactional resources is to guide the reader to the writer's desired interpretation, the use of attitude markers to convey a positive stance reflects an effort to shape how readers perceive the company's actions. This is evident when the CEO expresses, he is "pleased" with the company's achievement of less than 0.2% methane emissions, as this is a yearly goal (l. 34). Hence, Shell attempts to influence the readers' perception by framing the action as positive. A total of nine attitude markers are utilized, and the majority of them are employed to demonstrate the company's positive attitude toward its own progress and initiatives, particularly in relation to environmental efforts. For example, the company uses the item "good" to describe its progress in "creating more value with less emissions" (l. 4), and "compelling" (l. 41) in reference to one of its latest facilities, which showcases a positive attitude that Shell is confident that the facility is special, because it reduces emissions. This demonstrates Shell's endeavor to persuade readers to view its sustainability efforts as legitimate and substantial.

Hedging is used by Shell four times, twice using the item "about" when referring to percentages. Three of the hedges have been located in the oil and gas emissions section, where the company writes about ongoing projects to reduce emissions, for example, "It is expected to reduce CO2 emissions by about 80% over its operating life." (ll. 43-44), as well as "Reducing emissions of methane is one of the most effective near-term actions to keep the goal of the Paris Agreement within reach." (ll.32-33). The use of hedges here demonstrates Shell's aversion to fully committing to the statements and avoiding responsibility for the accuracy of the claims. This ensures that, if the claims are not true, Shell will not be held accountable. Identifying the majority of the hedges in the oil and gas section

could indicate that the company treads more carefully when addressing emissions, to avoid potential rebuttal and being discredited.

On the other hand, only one booster is used in the CEO letter, at the very end of the text where the company writes: "We will continue to be transparent in our reporting and <u>demonstrate</u> that sustainability is embedded in our way of doing business." (ll. 96-97). Shell employs the booster item "demonstrate" to assert its confidence and persuade readers to feel the same certainty that the company is actively pursuing sustainability. Thus, Shell rejects alternative views that the company is not engaging in sustainability efforts and attempts to enhance its credibility to readers by conveying confidence.

Lastly, the CEO letter contains no engagement markers that address the readers. Drawing on Hyland's framework, this can reflect the company's own assumption that stakeholders do not expect to be involved in the letter (Hyland 2018, 63). The lack of engagement markers also results in a more formal tone and creates distance between the reader and Shell. However, with the high usage of self-mentions together with the other interactional resources, it appears that the intent behind the CEO letter is more so to establish an image of Shell and project its position towards the content, particularly concerning environmental issues, to that way influence the readers' view of the company.

Legitimation

Of the 30 identified legitimation strategies, authorization has been located three times within the letter, twice in the form of impersonal authority. Firstly, in lines 32 to 33 where Shell refers to the Paris Agreement, and secondly in lines 85 to 86 when the company mentions the UN Global Compact's corporate governance principles. The reference to the treaty on climate change has been employed by Shell to legitimize its focus on reducing emissions from methane, whereas the guidelines are mentioned to legitimize Shell: "We continue to support the UN Global Compact's corporate governance principles on human rights, environmental protection, anti-corruption and better labour practices." (ll. 85-86). Shell attempts to legitimize its business and operations by referring to a recognized set of principles, implying that all of its actions are guided by these principles. Hence, it is a way of signaling compliance. The legitimation is carried out together with the interactional resource self-mention, that emphasizes Shell and its stance toward these principles, and thereby the issues of human rights, environmental protection etc., depicting the company as responsible and aware of these issues. It also functions as somewhat of a concluding remark as it is placed near the end of the CEO letter, informing readers that the activities that will be covered in the rest of the report

align with the principles made by the UN Global Compact. The third use of authorization is personal authority, as the company writes "As of 2024, our sustainability reporting will be integrated with the Shell Annual Report and Accounts. I welcome this step, which brings all our reporting into one document." (ll. 94-95). Here, the CEO of Shell employs his personal authority to approve and justify the action to make the future CSR report a part of the annual report. "Welcome" is also an attitude marker, which helps to influence the readers' interpretation, further facilitating legitimation together with the personal authority.

Moral evaluation legitimation occurs nine times throughout the letter, with two evaluation adjectives, five abstractions, and two analogies. The evaluation adjective "affordable" is used when Shell writes: "[…]we have worked to bring reliable and <u>affordable</u> electricity and improved cooking conditions to those who do not have them." (ll. 75-76). This is a moral evaluation because in the context of Shell's prior claim that energy is "essential to human life" (l. 74), being affordable is morally right and just. This is therefore an attempt by Shell to legitimize its operations and "product" by emphasizing that it is considerate of the cost of its life-sustaining product in regard to the less fortunate, because it is the fair and right thing to do. The second adjective, "voluntary," in line 93 serves to both describe Shell's sustainability report, while also signaling that the act of publishing the report is motivated by morals rather than legal obligation, hinting at the moral value of integrity.

Abstraction occurs in lines 37 to 38 where the company writes that there are "lessons to be learned" in relation to its progress in reducing emissions. This implies that the company has failed in some ways and needs to improve, yet Shell has chosen to phrase this abstractly in a way that legitimizes its need for improvement by associating it with values of accountability, persistence, and patience. A second abstraction Shell utilizes serval times is the phrase "respecting nature" (l. 61). This is an abstract way of describing the company's efforts to reduce its negative impact on nature, linking the practice to the moral standard of respecting others, and thereby projecting that the company is trustworthy and responsible because it shows consideration for nature.

The two analogies found are identical, as it is also used as the heading for one of the sections, which is "Powering lives" (l. 73). This can be understood as an analogy because the word "powering" is a term often used in contexts where people work with machinery, describing the transfer of energy to a machine. Therefore, the values associated with "powering" is passed on to the activity of helping people. In this case, the activity of powering something is not related to negative values, but rather

positive ones as it refers to giving something energy to function, and thereby it is used to legitimize its people-centered activities.

Rationalization is the most frequently utilized legitimation strategy in the letter, with a total of 17 occurrences. All the identified strategies are instrumental rationalizations, however three of them also contain theoretical rationalization. For example, the company begins the oil and gas section writing: "As we continue to deliver the oil and gas that the global energy system relies on, we are reducing the carbon emitted in its production." (ll. 18-19). Here, Shell utilizes instrumental rationalization as it justifies its operations by referring to the purpose, which is to sustain the "global energy system." At the same time, it makes use of theoretical rationalization, by writing that it delivers oil and gas which the energy system relies on. Shell phrases it as the natural way of things, that it is a fact and how the world works, and therefore Shell's operations are legitimized because it is "appropriate to the nature" of a company that the world relies on to provide energy (Van Leeuwen 2007, 104).

The overall division of the use of rationalization strategies in the letter is as follows: once in the introductory part, six times in the oil and gas section, twice in "Investing in the energy transition", twice in "Respecting nature", and three times in "Powering lives." Rationalization is also used together with the legitimation strategies of authorization and mythopoesis, in lines 74 to 78 and 94 to 95. However, in the oil and gas section, Shell heavily employs instrumental rationalization to legitimize its sustainability practices, and new projects the company is engaging in, by pointing to the effect it will have on reducing emissions.

All in all, as the company describes the activities it carried out in 2023, it utilizes mainly instrumental rationalization to justify them to readers, with most implicitly signaling moral values, such as doing the right thing. One example can be seen in lines 47 to 52 where Shell legitimizes its investment in low-carbon and non-energy products, because it achieves the purpose of reducing emissions. Here, the action is implicitly moralized through the suggestion that reducing emissions is the morally responsible thing to do by a company. Furthermore, Shell employs different metadiscourse resources, like code glosses and transitions, to help readers understand the reasoning behind the action, to enhance the likelihood of them perceiving the action as legitimate.

Finally, one use of mythopoesis, or storytelling, has been found:

"Energy is essential to human life. Yet too many people in the world have no or, at best, unreliable access to electricity. Even more lack clean cooking facilities. For many years, we have worked to

bring reliable and affordable electricity and improved cooking conditions to those who do not have them. We invest in businesses that supply energy access in emerging markets and we provide funds and expertise to social investment programmes." (ll. 74-78).

Shell writes about its efforts to provide electricity and clean cooking facilities for people that do not have access to it. Here, the "obstacle" is the lack of electricity and facilities, and Shell acts as the "hero" who overcomes the challenge by investing and donating to those in need (legitimate social practice). This is a moral story because Shell creates a narrative in which it is the "hero" who does the morally right thing, and the reward is sustaining human life. In conjunction with Shell's use of the attitude marker "essential" and self-mentions throughout the paragraph, the company emphasizes the importance of its contribution and its role in helping people. Thus, attempting to build a positive image of itself as responsible and compassionate, to gain legitimacy.

Conclusion

Shell makes use of mainly interactional resources and the rationalization strategy to legitimize its practices and existence, to its stakeholders in the CEO letter. The identified interactive resources consist of transitions and code glosses, employed to aid readers in making sense of the text and the justifications for its actions and behavior. Meanwhile, Shell attempts to legitimize itself particularly through self-mentions and attitude markers, in collaboration with the rationalization and authorization strategies, to gain acceptance of its actions, while also demonstrating its stance toward these actions. This creates a combination where Shell communicates that its actions are driven, not only by the pursuit of a desired outcome or strategic goal, but also by a genuine commitment to the issues. By doing this, Shell conveys that its focus on environmental and human rights matters goes beyond compliance or strategic necessity, and signals that it wants to make a positive impact, rather than merely fulfilling obligations. Thereby, Shell's primary use of rationalization and interactional resources are employed to build a positive image of the company as responsible and ethical. At the same time, the letter is more "matter-of-fact," as it focuses on describing activities. This reflects an effort to reduce the appearance of being persuasive and instead present itself as honest and professional. Furthermore, Shell employs theoretical rationalization to shift accountability, communicating to readers that it is not solely to blame for its environmental impact. The company frames itself as merely fulfilling an essential role - providing the energy that the world needs to sustain life. This is a way of distancing itself from responsibility, helping it to gain legitimacy by portraying itself as a company operating, not to gain profit, but as a necessary actor "sustaining the world." The

company does not explicitly address its controversial nature however it does emphasize and justify its environmental efforts in the letter. This indicates that it seeks to persuade readers to perceive it as responsible, thoughtful, and aware of its own impact, while being motivated to improve and make a difference in relation to the environment.

4.1.2 Sustainability in Our Oil and Gas Activities Chapter

Shell's chapter on its oil and gas activities, "Sustainability in our oil and gas activities", is almost six pages long, organized into the headings "Producing oil and gas," "Embedding sustainability into our activities," "Non-operated ventures," and "Acquisitions and divestments." (Shell 2024, 64–68). The conducted analyses can be found in **Appendix 2**, herein the metadiscourse analysis in text A and legitimation analysis in text B.

Interactive Resources

There are 30 interactive resources in the chapter where Shell accounts for its activities related to oil and gas. Neither frame markers nor evidentials are used in the chapter. However, while endophoric markers are also not present in the main text, each subchapter contains a footnote with a reference to other chapters in the report at the very bottom of the text, where readers can learn more about related information. These occur five times throughout the chapter and have been included by Shell to assist readers to where they can find other relevant information in the report. Code glosses are used 20 times throughout, and it is therefore the most frequently used interactive resource. The majority of the code glosses are carried out through parentheses, in which Shell provides information about facilities or projects, and its interest in them, e.g. "[…]our Shell-operated Whale facility <u>(Shell interest 60%)[…]</u>" (ll. 62-63). Shell utilizes code glosses to give readers additional information, which it has deemed relevant to them, particularly stakeholders that might have a financial stake in the company and who would therefore find the information important. Another instance where Shell uses code glosses multiple times is under the subchapter "Non-operated ventures" where it writes: "We expect a joint venture not operated by Shell to apply standards and processes, <u>or principles</u>, that are substantially equivalent to our own, <u>specifically</u> our:" (ll. 146-147). Here, the first code gloss further explains what the requirements for a joint venture entail, detailing that joint ventures must have at least similar beliefs, in regard to how they operate. The second code gloss precedes a list of Shell's policies, providing readers with the specific principles that the company is referring to. This illustrates Shell's intention to make readers fully comprehend its operations and sustainability policies, and that it also applies these when selecting and working with other parties. As interactive resources are used to

ensure readers understand arguments and interpret the text in a specific way, desired by the writer, this emphasis on elaborating on its requirements for joint ventures indicates Shell's aim to portray itself as a responsible authority in its industry, that carefully selects partners who align with its own standards and commitment to sustainability. And by communicating its expectations for current and potential partners, Shell attempts to position itself as a role model when it comes to responsible business practices.

Lastly, ten transitions have been identified in the chapter, employed to add and compare arguments. For example, Shell writes: "Shell is investing in both low-carbon energy and oil and gas in a disciplined way, <u>while</u> finding sustainable and profitable ways to create value and transition to net zero." (ll. 11-12). Here, the item "while" marks a contrast in the arguments, as Shell highlights that it is investing in energy, yet simultaneously it is working to become increasingly sustainable. Shell uses a transition to clarify that while each practice is distinct, both are components of its overall business strategy. This showcases the company's effort to legitimize itself, using a transition to aid readers in understanding that, while investing in non-renewable energy, it is also focusing on and prioritizing sustainability. Overall, there are few transitions in the chapter, which renders the text straightforward and informative, hence Shell does not focus on organizing arguments to guide readers.

Interactional Resources

In total 133 interactional resources have been identified in the chapter, with 96 being self-mentions, in the form of primarily "we" and "our". It must also be noted that an additional 26 self-mentions occur in the footnotes of the sections which, as mentioned, function as endophoric markers, however as they are not in the main text, they will not be included in the total. The self-mentions serve to build the company's credibility, particularly together with attitude markers: "Safety and the impact of <u>our</u> activities on the environment and communities are <u>vital</u> considerations when <u>we</u> plan, design and operate <u>our</u> projects and facilities." (ll. 89-90). In this sentence, Shell emphasizes the attitude marker "vital" and its conviction in this opinion, thus supporting the growth of the relationship with the readers, by personalizing the discourse and enhancing its persuasiveness. Only six attitude markers have been utilized throughout the chapter, and all but one convey importance through the items "crucial," "vital," and "important". One example can be found in line 102: "Assessing climate-related risks is an <u>important</u> part of our decision to invest in a project." Choosing to make use of this attitude marker reveals Shell's objective to highlight to the readers that the environment is a factor with high priority for the company when deciding whether to invest in a project. Hence, it strengthens the

persuasiveness of the claim and signals that Shell is environmentally responsible. Furthermore, the fact that the majority of the identified attitude markers in this chapter are used to communicate importance demonstrates Shell's aim to convey its strong commitment to sustainability and environmental responsibility, presenting them as significant concerns, central to its values and business strategy.

The company uses more hedges (11) than booster (8), which reflects a strategic decision to remain cautious and avoid making potentially disputable claims that could undermine its credibility. Rather, Shell attempts to project an image of trustworthiness by appearing honest, to gain the approval of readers. Most of the hedges are used in numerical contexts in relation to Shell's natural gas capacity and emissions: "Vito is a third the size of its original design, which is expected to reduce CO2 emissions by <u>around</u> 80% over its operating life." (ll. 114-115). Additionally, Shell writes: "In the US Gulf of Mexico, we are the leading operator and have <u>one of</u> the lowest greenhouse gas intensities in the world for producing oil[…]" (ll. 57-58). These examples showcase Shell's reluctance to make assertive statements related to its environmental impact. On the other hand, the booster, "will" is used both to convey certainty of future environmental efforts and in the beginning of the chapter: "Oil and gas <u>will</u> continue to play a <u>crucial</u> role in the energy system for several decades to come[…]" (ll. 6-7). Here, the booster along with the attitude marker "crucial" work to signal Shell's certainty of the statement and emphasizes Shell's importance for the global energy system. Thereby, it reflects an attempt to gain legitimacy by asserting society's future dependence on the company. Shell also uses a booster to reinforce the impression that it takes the lead in regard to sustainability: "Projects under development that are expected to have a material greenhouse gas impact <u>must</u> meet our internal carbon performance standards or industry benchmarks." (ll. 103-104). "Must" strengthens the confidence in its claim, persuading readers to interpret that Shell has strict sustainability requirements for potential partnerships, which contributes to building an image of a company that leads others and sets industry standards.

Finally, 12 engagement markers are used, wherein nine of them are realized through variations of the phrase "<u>Read more</u> about[…]" followed by a link to the company website. These directives are employed to steer readers to information that further facilitates Shell's intended interpretation. Therefore, including them in nearly every section of the chapter demonstrates Shell's desire for readers to reach a specific view of its sustainability efforts. This view is reflected in the main text where Shell uses both interactive and interactional resources to appear responsible and knowledgeable, in regard to sustainability and its oil and gas activities that impact the environment.

Legitimation

Shell uses legitimation strategies a total of 37 times in the chapter. Authorization occurs once, in the form of impersonal authority, when Shell refers to the Oil & Gas Methane Partnership 2.0 reporting framework in line 156. Interestingly, Shell also makes four references to its own standards and frameworks, however, while they may be influenced by official laws, they are not mandatory and therefore not impersonal authority (ll. 93-94, l. 104, l. 127, ll. 146-147). At the same time, they do not fall under the category of personal authority. This means that, drawing on its own standards, cannot be regarded as any type of legitimation under Van Leeuwen's typology. However, they are evidently used by the company as a means to gain legitimacy: "Assessing climate-related risks is an important part of our decision to invest in a project. Projects under development that are expected to have a material greenhouse gas impact must meet our internal carbon performance standards or industry benchmarks." (ll. 102-104). While the company does not explicitly state that it assesses climate risks because the standards themselves require it, the reference to its standards demonstrates an attempt to build legitimacy as it highlights that its collaboration in projects with environmental impacts are guided by rules to protect the environment. The legitimation also contains the attitude marker "important" which emphasizes Shell's view that consideration of the climate is central to its values. In the same paragraph, Shell also uses rationalization to further legitimize its assessment of risks, and the required standards, writing "This aims to ensure that our projects can compete and prosper in the energy transition." (ll. 104-105). Here, it provides justification by drawing attention to the economic benefits of the practice.

Referring to its own internal policies demonstrates an effort to enhance Shell's credibility by projecting an impression of competence and having its own standards and procedures that are superior to that of industry peers. Additionally, even when referring to the Oil & Gas Methane Partnership 2.0 framework, Shell emphasizes that it is a "founding signatory," showcasing the company's desire to be viewed as an industry leader that has influence over how the industry's climate-related frameworks and standards are shaped (l. 157). This portrayal can also be seen when Shell makes a point of writing that potential partners are the ones that must follow Shell's rules, rather than accounting for how it itself adheres to external requirements: "We expect a joint venture not operated by Shell to apply standards and processes, or principles, that are substantially equivalent to our own[…]" (ll. 146-147). All in all, this demonstrates Shell's persuasive goal to construct itself as a competent, leading sustainability authority, in the industry.

Moral evaluation is the strategy most frequently used, with the chapter containing eight abstractions and 11 adjectives, two of which are not adjectives but the adverbs "safely" and "responsibly" (l. 95). These have been included despite not being adjectives because they function as a moral evaluation of the action of Shell constructing projects and facilities (ll. 94-95). Drawing on another example, Shell makes heavy use of moral evaluation adjectives: "Decommissioning is part of the normal life cycle of every oil and gas structure. We work hard to close and dispose of installations in a safe, efficient, cost-effective and environmentally responsible manner." (ll. 124-126). The first sentence contains a mixture of moral evaluation and theoretical rationalization. The adjective "normal" serves to normalize the activity of decommissioning and works together with the employed theoretical rationalization in the sentence, as decommissioning is defined as "part of the normal life cycle." This moralizes and legitimizes the activity, as it is not illegitimate but the "natural order of things." "Normal" also functions as a metadiscourse attitude marker, which reveals Shell's own attitude towards decommissioning and encourages readers to assume the same position. Furthermore, the adjectives "safe," "efficient," "cost-effective," and "environmentally responsible" frames the practice carried out by Shell as a moral obligation and encourages readers to view Shell as responsible, considerate of potential effects and with high competency in carrying out decommissions. Subsequently, they legitimize the act of decommissioning, linking it to a discourse of sustainability and accountability.

Additionally, Shell employs the adjective "secure" (l. 8). In the introductory part of the chapter, the company writes: "To maintain the secure supply of energy on which society relies[…]" (l. 8). Here, "secure" not only describes the energy supply that Shell helps to provide, but it also functions to legitimize Shell's production of oil and gas, moralizing the practice by connoting it with values of stability and protection. Hence, Shell and its oil and gas operations are justified because they are portrayed as dependable and vital for energy security, providing society with the stable supply of energy it needs to be safe and functioning.

Shell also describes activities and its general practices in abstract ways to legitimize them, for example: "Shell is investing in both low-carbon energy and oil and gas in a disciplined way, while finding sustainable and profitable ways to create value and transition to net zero." (ll. 11-12). Firstly, "in a disciplined way" is employed to abstractedly describe the specific measures Shell takes when investing and offers them moral quality through values connected to "discipline". Secondly, "sustainable and profitable ways to create value" refer to how the company operates, linking it to

discourses of sustainability. The abstractions demonstrate Shell's attempt to legitimize itself by drawing on moral values of social responsibility, integrity, and sustainability.

Occurring 16 times throughout the text, rationalization is the second most used legitimation strategy by Shell in the chapter. Instrumental rationalization has been identified 12 times, used in various sections of the chapter to justify activities by referring to purposes that support its overall goal of reducing its environmental impact: "Potential new projects are screened to determine if they are located in a critical habitat or result in deforestation." (ll. 106-107). This showcases how Shell legitimizes the practice of screening projects by pointing to how it will be useful in determining climate-related risks, which contributes to its efforts to reduce its impact. Considering the length of the chapter, despite being the second most frequently used strategy, Shell does not utilize it to a great extent throughout the text. At times, the legitimation is also implicit, such as when the company writes: "Sparta will also feature all-electric topside compression equipment, significantly reducing greenhouse gas intensity and emissions from our own operations." (ll. 118-119). In this case, Shell strives to legitimize its engagement in the project, Sparta, by accentuating that it will help reach its goal of reducing emissions. The boosters "will" and "significantly" further strengthens the justification and presents Shell as confident in the initiative and its effectiveness.

Theoretical rationalizations occur four times in the discourse, already in the first paragraph: "Oil and gas will continue to play a crucial role in the energy system for several decades to come, with demand decreasing gradually over time." (ll. 6-7). This is reference to the natural order of things in the form of prediction, as Shell makes an assertion about the future of oil and gas, based on its own expertise. This clearly aims to legitimize Shell continuing its oil and gas operations, accentuating the importance of fossil fuels to sustain the energy system and thereby hinting that Shell is merely responding to demand, hence dismissing its responsibility for producing the carbon-emitting energy. Instead, Shell frames itself as reliable in this context, as well as rational and responsible, by acknowledging the future changes in demand.

The chapter contains one story, which portrays Shell as at the forefront of climate efforts and a guiding force for industry peers. The story, which is included in line 153 to 159, demonstrates how Shell, in order to improve transparency and methane emissions reporting (obstacle), hosted sessions with partners to discuss its importance (legitimate social practice), resulting in multiple partners joining the Oil & Gas Methane Partnership 2.0 and Shell being awarded "Gold Standard status" for its reporting (happy ending). Hence, Shell seeks to use the story to legitimize itself and enhance its

credibility by creating an image of leadership, transparency, and accountability, even taking responsibility for its partners.

Conclusion

Shell's chapter on its oil and gas activities contains 30 interactive resources and 133 interactional resources. The persuasive objective with the chapter is made clear through Shell's use of transitions to guide the readers, which showcase its overall message that it is pursing ways to become more sustainable and reduce its emissions. However, transitions play a limited role in the discourse, instead the focus is on interacting with readers rather than organizing its arguments, which makes the purpose of the discourse more about presenting its own stance.

On the other hand, the company utilizes boosters, attitude markers, and self-mentions to facilitate its creation of an image as an authority in the industry and a responsible actor in relation to its activities that impact the environment. Through interactive and interactional resources, combined with theoretical legitimation, Shell attempts to portray itself as irreplaceable and necessary in the context of its operations' environmental consequences, distancing itself from the responsibility by pointing to the demand for its product. Hence, it sends the message that it is merely providing what is needed, and therefore it is not alone at fault for the implications of its operations. Simultaneously, it seeks to present itself as an industry frontrunner in relation to sustainability, setting the standards for others, by making multiple references to its own policies and regulations. However, though the company clearly employs these as a way to persuade readers to view it as competent and a leading force, there is no authority vested in the mentioned standards, as they are not legally obligatory, and therefore do not effectively justify its operations.

4.2 Flutter Entertainment Report

4.2.1 Leadership Insights

This "CEO letter" includes the commentary of three different head employees in FE, including the CEO, providing their reflections on three questions related to the company's accomplishments in 2023 and its future strategy. The first question relates to the accomplishments of the company, the second, FE's "Play Well" strategy that works to ensure customers have healthy playing habits, and third, the future of the "Positive Impact Plan" (Flutter Entertainment 2024, 6). As mentioned in the chapter on the empirical data, while the views and arguments are portrayed as those of the employees,

they will be considered and referred to as those of FE. The conducted analyses can be found in **Appendix 3**, herein the metadiscourse analysis in text A and legitimation analysis in text B.

Interactive Resources

12 interactive resources were located in the analysis. Neither endophoric markers nor evidentials appear in the "Leadership Insights" chapter, however one frame marker is used to sequence an argument: "Firstly, that we continue to show leadership through tangible progress against our goals, but secondly that we are able to influence others to join our journey." (ll. 51-53). This is the only instance in which FE utilizes a frame marker, and it highlights the focus of the CEO letter being on the thoughts and ambitions of the employees, a conscious choice made by the company.

Code glosses occur three times, twice through punctuation, specifically em dashes, that are used to signal additional information: "I'm proud of our investment in communities, where a renewed focus has seen us help 1.1 million people – nearly three times more than in 2022." (ll. 12-14). Here, code glosses are used by FE to emphasize its achievements to readers, indicating that it is important for the company that readers understand that it is progressing and making a positive impact on people.

The chapter contains eight transitions that organize the arguments of the CEO and two other leaders, which, as mentioned, will be interpreted as FE's own views. The company uses transitions to add and compare arguments, as well as to make conclusions. For example, the company writes: "I'm delighted with the progress made across all aspects of our Positive Impact Plan in 2023, so it's hard to single anything out." (ll. 10-11). Here, the company uses the item "so" to signal to the readers that a conclusion is being drawn, guiding them to the interpretation that FE has made substantial progress in the year. As a consequence, it reflects FE's effort to appear competent and successful. Another interesting use of a transition is in lines 37 to 38 when FE writes about the importance of "Play Well" as customers are "at the heart of everything we do" (l. 35), in which it goes on to write: "Achieving this is complex, particularly when you factor in the diverse individual, cultural and societal tapestry of our worldwide customer base. But that's what gets us out of bed in the morning - we believe in what we're doing." (ll. 36-38). This is a comparative transition, indicating a difference in the two arguments, which has the effect of portraying FE as committed to its customers' wellbeing despite having to face hard challenges to fulfill this commitment. Therefore, it is also used to communicate that customers are of such high priority that the company is willing to go to great lengths for them, not because it is required to, but because it is part of its identity and core values.

Interactional Resources

A total of 131 interactional features have been identified in FE's text. Hence, there is higher degree of interactional metadiscourse than interactive. Self-mentions make up 87 of the features, and these consists of mainly "we" (26) and "our" (39), but also "I," "me," "us," and "Flutter". The chapter entails the thoughts and reflections of three head employees, which explains the use of first-person pronouns, however in each individual passage FE utilizes primarily "we" and "our." Not only does it explicitly insert FE in the discourse, but it also demonstrates a strong sense of collective ownership, as each leader emphasizes that goals and initiatives are being pursued collectively by the entire company. It also signals that FE shares the views and attitudes of the leaders, as self-mentions are used to showcase the writer's stance toward the content of the discourse (Hyland 2018, 63). And this coincides with the significant amount of attitude markers in the text, which is the second most common interactional resource, used to reflect the company's attitude toward its own progress and goals. Of the 28 attitude markers located, the large majority convey positive attitudes, for example, "delighted" appears three times while "proud" is used twice, all employed in instances where FE touches upon its achievements and progress throughout the year. Based on the findings of the metadiscourse analysis, attitude markers are evidently a significant method FE uses to create a favorable image of itself, incorporating positively loaded items to frame its actions and image to present itself as high-achieving, socially responsible, and eager to contribute to the common good. For example, the company writes: "I'm probably most <u>pleased</u> to see our focus on responsible gambling and tool use really start to bear fruit." (ll. 11-12). This reveals FE's stance towards its efforts to ensure responsible gambling and demonstrates its attempt to create the impression that it seeks to improve in order to help people, rather than profit from people's gambling issues. The section of the letter addressing the "Play Well" focus, which sets out to combat gambling, contains the fewest attitude markers compared to the other two sections, however it is important to note that it is also shorter than the other two. Simultaneously, FE does use "pivotal" (l. 25) and the same item "critical" twice to describe the area of responsible gambling (l. 30, l. 34). This is interesting, as in the accomplishments and "Positive Impact Plan" sections attitude markers primarily express pride and anticipation for the future, yet here "critical" is used to convey its stance that responsible gambling is of importance to the company and that the wellbeing of customers is an, if not the most, important part of its strategy to grow. This consequently aims to depict the company as socially responsible and serious about the issues related to gambling.

Heges appear twice in the text, while boosters are used more frequently, occurring 11 times throughout the chapter. The two hedges have different functions. One expresses a leader's uncertainty about what he regards as the company's key achievement of the year, using the item "probably" (l. 11). As this is the subjective answer to a more "casual," low-risk question, lack of commitment to a favorite achievement does not interpret as a way of avoiding accountability for the claim, but more so indicates that it is based on personal opinion. The other hedge is used in the context of describing FE's progress in helping more people, "[…]nearly three times more than in 2022." (ll. 13-14). Here the hedge signals the company's carefulness with the claim, however it does not make the company appear unsure. In contrast, boosters are applied to demonstrate FE's confidence in its claims. Similar to the use of attitude markers, while they are used by the employees in their answers, the boosters represent the company's stance, as an entity. The booster item "really" appears four times in the text, enabling the company to emphasize its claims. They also have the effect of informalizing the text, as the language is used in more common "everyday language", rather than in business communication. All in all, the distribution of hedges is nearly identical, with four in the first two sections and three in the last. In the "Play Well" section of the text, to communicate its certainty of the importance of the approach, the company writes "Play Well is absolutely core to our business strategy." (ll. 40-41), as well as to outright provide justification for its right to operate "[…]we believe in what we're doing." (ll. 38). "Believe" is a booster because it acts to exclude opposing views, exhibits confidence, and thereby promotes solidarity. As this is in the context of its efforts to promote healthy gambling, it demonstrates an attempt by FE to legitimize itself in relation to the broader issue of gambling.

Finally, engagement markers are employed in three instances. One, in line 28, which can be interpreted as both an inclusive and exclusive we – however it will be interpreted as inclusive because it can be regarded as such by readers, as it is not only the company that is able to see that it is performing well, but also its stakeholders. In the second occurrence, the company refers to a general "you" (l. 36) and this too can be understood by readers as a direct reference. These engagement markers capture the attention of readers and invite them to participate in the discourse, thereby strengthening their relationship with FE.

To sum up, there is a significantly higher use of interactional metadiscourse compared to interactive metadiscourse, highlighting the company's focus on communicating its own standpoint to readers. This reveals an effort to construct an image of itself as responsible, forward-looking, and committed to improvement and social impact. Through this self-presentation, the company aims to encourage readers to legitimize its actions and ambitions and elicit their approval of the company. This is

particularly evident in the use of interactional resources, especially attitude markers, within the leaders' responses, who ultimately speak on behalf of the company.

Legitimation

The legitimation analysis found that authorization is used five times in the chapter, herein four personal authority and one impersonal authority. Personal authority occurs in the very beginning of the chapter with a quote from the CEO of the company: ""Flutter is committed to leading the industry in sustainability, innovating to deliver maximum positive impact and shift public perceptions." - Peter Jackson, Chief Executive Officer" (ll. 2-3). This is personal authority because it is a statement made by the CEO in which he uses his own authority to justify FE's strategy and activities in relation to sustainability. In the remaining personal authority instances, FE employs either "me" or "I" to showcase that it is the leader himself/herself that is making a judgement about something and legitimizing it based on the authority vested in their leadership role. At the same time, the personal authority is not overly strong in these instances, because they function more as endorsements than as justifications for activities or a practice.

All the uses of personal authority include attitude markers that help to strengthen the statements to readers and make them more convincing, which can be seen in line 17: "To me, the Positive Impact Plan is a brilliant example of our Flutter Edge in operation." Here, the attitude marker "brilliant" works together with the personal authority to further legitimize FE's strategy, by encouraging readers to also perceive it as positive. Next, impersonal authority occurs when FE writes "and we've also had our net zero target validated by SBTi." (ll. 47-48) referencing the Science Based Targets initiative that provides companies with standards and guidance to achieve the necessary climate objectives (Science Based Targets Initiative, n.d.). While this is not a reference to a law or rules, FE refers to SBTi's standards to legitimize its environmental goal and strategy to achieve it.

FE utilizes moral evaluation a total of six times in the chapter. The three moral evaluation adjectives "meaningful," "dedicated," and "ambitious" are used by FE to legitimize its progress in 2023. The company writes: "[…]colleagues across the Group have contributed to the delivery of progress against our goals, where we've secured meaningful improvement in every metric." (ll. 7-9). Using the adjective "meaningful" not only describes the improvement but also links it to the moral value of integrity, because "meaningful" is understood as something that has a deeper positive impact on society as a whole, hence signaling that FE has strong moral principles. Therefore, it is also associated with the values of giving back and helping others, demonstrating how FE attempts to legitimize itself

by saying that it creates social value and contributes to the greater good. Taking another example, the adjective used in the sentence "I'm really proud of the progress we've made in 2023, which has been testament to a <u>dedicated</u> team of people[…]" (ll. 15-16), also seeks to legitimize FE's actions and strategy, providing the justification that it is hardworking and trustworthy, unwilling to give up on improving. Furthermore, FE makes use of abstraction twice, for example when writing: "I'm probably most pleased to see our focus on responsible gambling and tool use really start to bear fruit." (ll. 11-12). In this sentence, the company's focus on "responsible gambling and tool use" is a moral abstraction, as it refers to specific measures the company takes to promote gambling that doesn't cause repetitive gambling and prevent customers from developing an addiction. However, rather than elaborating on these measures FE has chosen to describe it abstractly and use the item "responsible" to give it a moral quality. Thereby, gambling and its efforts to promote its platforms are legitimized because it is linked to discourses of responsibility.

The one use of analogy occurs when the company writes: "I have two main ambitions for 2024[…]secondly that we are able to influence others to join our journey." (ll. 51-53). Shell employs the word "journey" often used in contexts of activities related to traveling, to describe its efforts to make a positive impact. Thereby, it legitimizes its activities by comparing them to a journey, which is an activity connected to values of self-improvement and growth.

Rationalization is used seven times, solely in the form of instrumental rationalization. The company begins by using rationalization to legitimize its "Positive Impact Plan" because of "[…]how important it is for the future prosperity of our business." (l. 6). Hereafter, FE continues to refer to the strategy to justify its actions, because they enable it to carry out and achieve the objectives of the plan. Additionally, the second question in the chapter "How significant is Play Well to Flutter's business strategy?" paves the way for FE to employ rationalization to legitimize its actions in relation to the issue of gambling . For example, FE writes: "It is pivotal to both the future success of our Company and our whole industry, and for that reason it is front and centre of our strategic non-financial KPIs while also being linked to both executive pay, and our Company-wide annual bonus scheme." (ll.25-27). FE explicitly argues that its "Play Well" focus is an indicator for its performance because of the effect it will have on the success of the business, hence it serves the purpose of ensuring the company's future performance. This paragraph also contains multiple self-mentions and transitions that assist readers in making sense of the argument while illuminating FE's position on the importance of responsible gambling. Additionally, "pivotal" is an attitude marker, which further promotes the perception of a company that takes the issue of gambling addiction seriously. Rationalization is used

most heavily in regard to "Play Well", referring to its objectives to reach its "2030 goal" and "stay ahead of the game" (ll. 33-34).

Finally, there is no mythopoesis in FE's "Leadership Insights" chapter. This indicates that FE chose not to make use of storytelling to legitimize itself or its actions, likely due to the Q&A format of the chapter.

Conclusion

In conclusion, the FE Leadership Insights chapter contains 131 interactional resources and 12 interactive resources. The high number of interactional resources, and in particular the frequent use of attitude markers and self-mentions, reflects a more informal language and a focus on establishing an image of a company that is socially responsible, diligent, and which cares about the wellbeing of its customers. FE utilizes these metadiscursive features together with the rationalization, authorization and moral evaluation strategies to emphasize its stance toward its own progress and activities, with the goal of influencing readers to adopt a similar perspective. Thus, the company uses mainly these resources and strategies to legitimize itself and its environmental and social activities. FE does implicitly address the issue of gambling in the chapter, and here the company uses rationalization and interactional resources to justify its efforts to combat gambling issues, as well as moral evaluation to legitimize its business by associating it with positive values of self-improvement and responsibility. Simultaneously the company portrays itself as customer-focused, caring more about ensuring people have positive experiences with its products than profiting from gambling, while also conveying that it is an important issue for the company. This is also reflected in the fact that the chapter has a whole question dedicated to the company's focus on responsible gambling.

4.2.2 Play Well Chapter

FE's "Play Well" chapter is over five pages long and consists of a "2023 Progress Overview" and "Regional Overview" wherein the company describes initiatives and developments in its brand divisions in the various regions in which it operates (Flutter Entertainment 2024, 13–16). The conducted analyses can be found in **Appendix 4**, herein the metadiscourse analysis in text A and legitimation analysis in text B.

Interactive Resources

Of the 34 interactive resources identified in FE's "Play Well" chapter, 14 of them are transitions, 18 code glosses, one an endophoric marker, and one an evidential. Hence, frame markers are the only

non-present interactive resource in the chapter. The one endophoric marker FE utilizes can be found in parentheses in line 151 where the company refers readers to a different page: "(see page 20 for more)." This follows FE's claim that it "goes above and beyond" to make sure customers play safely, and a description of a tool that can help customers play responsibly (ll.148-149). Therefore, employing an endophoric marker indicates FE's effort to further guide readers to perceive that this claim is true. The evidential occurs in line 125 when FE refers to research conducted by the external source, the UK Gambling Commission. FE draws on its research as an argument for its decision to launch a new feature, making it easier for customers to deactivate their accounts. This helps to justify the action while also portraying FE as competent and an expert in its area, as it suggests that the company is committed to improving and stays informed, keeping up with new developments.

The company utilizes code glosses most frequently, predominantly in the subchapter where it accounts for its activities in different regions of the world. Herein, code glosses are used to provide elaborate information on the tools the company offers to prevent gambling and support its claims: "Our support for non-profit partners continued, <u>including</u> a $100,000 donation to the National Council on Problem Gambling's ("NCPG") Agility Grants programme[…]" (ll. 93-94). In this example, the code gloss is used to emphasize FE's claim and aid in guiding readers to the desired interpretation that the company is highly concerned with the issue of gambling and makes great efforts to tackle it, not because it is obligated to, but because it values its customers. Likewise, the transitions serve to facilitate this interpretation by helping readers make sense of the arguments and the relationships between them, e.g. using the addition item "also" to add elements to arguments: "We will <u>also</u> continue to launch new tools to empower more customers to Play Well." (ll. 134-135). This connects to the overarching arguments that it is committed to, and promotes, responsible gambling (ll. 20-30), and that it will continue to focus on this in the future (l. 133).

Interactional Resources

A total of 139 interactional resources are used in the chapter, and self-mentions make up 119 of them. Like in the "Leadership Insights" chapter, they are used to emphasize FE's presence and stance in the discourse and build credibility: "<u>Our</u> customers are at the heart of everything <u>we</u> do, and <u>we</u> want them to have an entertaining, positive experience with <u>us</u>." (ll. 4-5). The self-mentions contribute to constructing an image of responsibility and sincerity because they are used together with the phrase "customers are at the heart of" and the word "want", which convey the company's view and desire to prioritize customers. In another paragraph, FE makes repeated use of the possessive pronoun "our":

"As responsible play is at the core of <u>our</u> sustainability objectives, it remains the focus of <u>our</u> sustainability-related remuneration as well as a demonstration of <u>our</u> commitment to positive play for all <u>our</u> customers." (ll. 48-50). Here, the possessive pronouns projects both accountability and FE's commitment to responsible gambling.

Out of the entire chapter FE uses no more than four attitude markers. One occurs in the section covering its progress in its US division: "In 2023, FanDuel made <u>important</u> Play Well progress particularly with our Play Well tool usage which has increased from 8.6% to 16.6%." (ll. 80-81). The attitude marker here is applied to communicate FE's positive evaluation of its activities and to emphasize their significance, with the aim of influencing readers to adopt a similar view. The three other attitude markers "committed," (l. 20) "significant," (l. 86) and "essential" (l. 161) also communicate importance in relation to e.g., its strategic decision to have different approaches to ensure customer wellbeing according to locality (ll. 160-161). The minimal amount of attitude markers reflects FE's decision not to reveal its own view on the content of the discourse, and thereby a reduced focus on persuading readers to adopt a similar stance. This can be caused by a desire to avoid appearing overtly persuasive or revealing an attempt to gain legitimacy and instead demonstrate a decision to seem objective and preserve a descriptive tone.

Similarly, only three hedges have been used by FE throughout the chapter. This indicates a decision to evade showcasing uncertainty when making statements, while it also further accentuates how the company attempts to refrain from expressing its own judgements towards its activities in the discourse. One instance where the company employs a hedge is in the introduction to Play Well: "[…]we offer a range of tools tailored to local markets, products and individuals, supporting positive play and enabling intervention where markers of harm <u>may</u> be detected." (ll. 9-11). Here, FE is careful not to reject alternative possibilities and guarantee that its tools will detect every marker of irresponsible gambling, to avoid accountability for potential failures in its tools. On the contrary, with 11 occurrences, boosters contribute to enhancing the persuasiveness of the discourse. Particularly, the item, "will" is utilized to convey conviction and provide assurance that initiatives and plans are going to be carried out: "In 2024, we <u>will</u> continue our focus on player wellbeing[…]" (l. 133). This sentence is employed to persuade because it includes both the self-mention "we" and the booster "will," which projects an image of a committed and confident company. Overall, boosters are used to build upon this impression of competence and dedication to the company's customers, which is not tied to regulatory obligations.

FE uses two engagement markers, firstly, in the line "[…]to encourage awareness and reflection on one's betting activity[…]" (ll. 103-104), and secondly, in the parentheses "(see page 20 for more)." (l. 151). While both draw in readers, and the latter supports the readers' interpretation, they play an overall smaller role in enhancing the persuasiveness of the discourse.

Legitimation

Legitimation strategies have been employed 67 times in the chapter. Authorization accounts for four of these, with impersonal authority being used three times, while expert authority has been referenced once. In the uses of impersonal authority, FE refers to obligatory regulations (l. 117), the National Consumer Protection Framework (l. 139), and the UK Gambling Commission (l. 125), which is a regulatory body. These are used to legitimize its activities related to gambling prevention, for example the company writes: "With regulatory change ahead, we responded to several consultations, and further developed our technical platform to allow us to move at pace in the area of financial vulnerability." (ll. 117-118). Here, FE uses a mix of legitimation strategies, firstly referring to "regulatory change" to gain the readers approval of its action to develop its platform, and to showcase that it complies with regulations. Simultaneously, the company also applies instrumental rationalization, justifying the action by pointing out that it will also enable it to make quick progress and get ahead of future mandatory requirements. And finally, the full paragraph that includes the sentence is mythopoesis, in which regulatory change is the "obstacle" that FE overcomes and the final sentence reveals the "happy ending" of seeing "[…]customer use of Play Well tools increase to 52.4%[…]" (l. 119). The story portrays FE doing the morally right thing by going beyond what is legally required and it is therefore rewarded by increased tool use. Hence, voluntarily adopting higher standards is presented as a legitimate social practice. This sentence is telling because it represents FE's overall goal in the chapter of communicating to readers that it is a legitimate business because it not only follows regulations but even goes beyond what is required in regard to the issue of gambling, thereby seeking to convince readers that it is both responsible and moral. The same is reflected in the use of expert authority, with the company referring to its collaboration with a psychologist to legitimize its work on producing a standardized scale survey to better understand its consumers (ll. 172-174). Thus, FE seeks to persuade readers to view itself, and its actions related to the issue of gambling, as accountable, conscious of ethical implications and guided by its moral responsibility to its consumers.

FE makes use of moral evaluation 28 times throughout the chapter, particularly abstraction which occurs 21 times. The reason behind this is that the company uses abstraction to refer to and legitimize the practice of gambling. In several instances, the company refers to the practice of gambling free of influence from compulsive thoughts and addictive behavior as "responsible gaming," "responsible play", Etc. Using abstractions that emphasize the attributes of responsibility to link gambling to these moral values, serves to legitimize the practice and is thereby used to justify FE's license to operate. While the company does not use analogies, it does employ seven evaluation adjectives, such as in the introduction to the chapter: "We continue to explore new opportunities to develop tools that will best support our customers, and ensure play remains fun, safe and sustainable." (ll. 14-15). FE carries out the moral evaluation strategy using the two adjectives "safe" and "sustainable" to describe gambling, or "play", and appeals to values of responsibility and the moral obligation to protect others. The adjective "sustainable" also legitimizes FE's gambling strategy by attaching it to the view that sustainability is ethical because it takes into account long-term effects on society, putting no one at harm.

Rationalization is the most utilized strategy, with 32 instrumental rationalizations and one theoretical rationalization. The frequent use of instrumental rationalization demonstrates how FE largely legitimizes its actions related to preventing and tackling gambling through references to how they contribute to desired outcomes. These outcomes support the company's overall objective to "[…]ensure our customers Play Well." (l. 157) and that they "[…]have an entertaining, positive experience with us." (ll. 4-5). The company legitimizes its focus on the issue of gambling and investment in the area, writing that "We aim to lead the way on responsible play[…]" (l. 36), while also emphasizing that "We continue to go above and beyond our regulatory obligations with the aim of ensuring our customers Play Well." (ll. 148-149). These text constructions not only highlight strategic attempts to legitimize its actions but also demonstrate its effort to legitimize itself within the inherently controversial context of gambling, communicating that it goes beyond industry norms, takes the issue seriously, and prioritizes it in its strategy out of genuine concern for its customers. Hence, it implicitly relays the message that "we have the right to operate because we are trustworthy and morally and socially responsible. Why? Because we exceed what is legally required, and expected of us, and are sincere in our efforts to prevent gambling addiction." This clearly illustrates how FE attempts to build a credible image and gain legitimacy in the "Play Well" chapter, particularly due to the presence of self-mentions that amplifies its claims and stance towards gambling.

Mythopoesis occurs twice, once, as mentioned earlier, in combination with authorization and rationalization. In the other use of the strategy, in lines 124 to 129, FE legitimizes itself by narrating a story of how the UK Gambling Commission found that customers were using self-exclusion tools incorrectly (obstacle), to which FE responded by introducing a new feature to help customers (legitimate social practice), and was therefore rewarded with a "[…]reduction in customer contact about account closures" (happy ending) (l. 129). The story portrays FE as transparent about emerging issues, and trustworthy due to its commitment to improving its products and services to enhance customer experiences. Here, the company also uses both rationalization and impersonal authority, as it refers to both the purpose of implementing the feature as well as the UK Gambling Commission, which is a regulator, to persuade readers to view the action and company as legitimate. The rationalization constructs legitimacy by justifying the action in regard to how it achieves a desired outcome, while impersonal authority contributes to its pursuit for legitimacy by framing its actions as validated by an institutional authority. The paragraph also contains various metadiscourse resources, mainly self-mentions and the boosters "found" and "showed" that express confidence and thereby serve to persuade readers to view the company as credible.

Conclusion

To sum up, FE's "Play Well" chapter contains 34 interactive resources and 139 interactional resources. In the discourse, FE's main message, which it both explicitly states and implicitly conveys through metadiscourse and legitimation strategies, is that it "goes above and beyond" mandatory requirements. To construct this image, the company uses primarily self-mentions, rationalization, and code glosses to demonstrate accountability and commitment to improving its customers' experiences. Unlike the "Leadership Insights" chapter, FE employs very few attitude markers, which reflects its aim to let the description of activities "speak for itself," consistent with the frequent use of rationalization where the company draws attention to the purposes of its activities being to help customers. Simultaneously, the moral evaluation strategy is used frequently throughout the chapter to legitimize the company's operations by distancing the company from the issues related to gambling, such as mental illness. Instead, through the utilization of abstractions, referring to it as "responsible gambling," the company links the gambling customers engage in when using its platforms to moral values. Hence, it attempts to morally justify its operations centered around gambling.

4.3 Comparative Analysis

4.3.1 Letter from the CEO & Leadership Insights

Shell's CEO letter and Flutter Entertainment's "Leadership Insights" are widely different while also sharing certain similarities. Firstly, the companies both use significantly more interactional metadiscourse resources in the texts than interactive, which indicates the persuasive purpose of the texts and their ambition to build a stronger relationship with the readers. In both cases, it is apparent that the objective with the text is primarily to build a strong impression of the company and demonstrate its positions on the content of the discourse. This is reflected in both companies' frequent use of self-mentions and attitude markers, albeit with different amounts. Secondly, Shell and FE employ predominantly the rationalization strategy to legitimize themselves and their activities, demonstrating their strategy to appeal to logic and reason to gain readers' approval. This helps create an image of the companies as sensible and purposeful, acting with intent to achieve goals and desired outcomes.

Metadiscourse	Shell	FE
Interactive	16	12
Transitions	8	8
Frame Markers	0	1
Endophoric Markers	0	0
Evidentials	0	0
Code Glosses	8	3
Interactional	87	131
Hedges	4	2
Boosters	1	11
Attitude Markers	9	28
Self-mentions	73	87
Engagement Markers	0	3
In total	103	143

Legitimation Strategies	Shell	FE
Authorization	3	5
Personal authority	1	4
Impersonal authority	2	1
Expert authority	0	0
Moral evaluation	9	6
Adjectives	2	3
Abstraction	5	2
Analogies	2	1
Rationalization	17	7
Theoretical	3	0
Instrumental	14	7
Mythopoesis	1	0
In total	30	18

Table 1: Distribution of metadiscourse and legitimation strategies in Shell's "Letter from the CEO" chapter and Flutter Entertainment's "Leadership Insights" chapter.

However, as shown in Table 1, the companies differ significantly in how they further use metadiscourse and legitimation strategies to attempt to gain legitimacy, particularly in response to the controversial nature of their operations. Shell and FE's chapters are overall different in regard to the form and tone of the discourses. Whereas Shell's letter is more descriptive and "matter-of-fact" with a formal tone, FE's text contains an informal tone and more loose structure, reflected in the frequent use of attitude markers and boosters from "everyday language." The decision to make its "CEO letter"

into a Q&A format containing reflections from three of its leaders is a conscious choice made by FE. It allows the company to adopt a conversational tone, making the language more engaging and persuasive. The format helps the company appear genuine and approachable, because readers are more likely to accept frequent uses of rhetorical strategies when they are framed as the "unfiltered" thoughts of individuals, which feels more natural in everyday conversation, rather than as a part of a carefully constructed corporate text.

FE uses significantly more metadiscourse than Shell, employing 44 more interactional resources than Shell. Here, in particular, self-mentions, attitude markers, and boosters are utilized to gain legitimacy by framing the company and its actions as sincere and driven by social responsibility, persuading readers to view it as authentic and trustworthy. FE uses attitude markers frequently compared to Shell in order to portray itself as socially responsible and competent, and its achievements as significant, not only in regard to the company's own business development but also to society and its customers. Both attitude markers, boosters, and moral evaluation are employed in an effort to project itself as sincere and convince readers that it prioritizes customers and that its operations are guided by ethical principles. In particular, "responsible gambling" and its efforts to prevent gambling addiction are emphasized as a core value through the use of interactional metadiscourse and moral evaluation. The company also uses a significant amount of instrumental rationalization to legitimize its activities to prevent addiction, referring to its objective to carry out its "Positive Impact" strategy. Hence, it emphasizes how it devotes substantial resources to combat problems caused by gambling, insinuating that the issues go against its own goals and operations, thus attempting to communicate that it is legitimate because it prioritizes the well-being of customers over profit. Furthermore, FE uses more personal authority, compared to Shell that uses more impersonal authority, emphasizing its adherence to regulations, which further demonstrates its efforts to legitimize itself by depicting itself as driven by the value of social responsibility, as reflected in the statements of its chief employees.

Similarly, Shell also uses mainly self-mentions and attitude markers, primarily used to convey the company's stance on sustainability and its own social and environmental efforts. These areas are portrayed as being of great importance to the company, presenting the company as accountable and committed. Shell legitimizes itself in relation to the issue of its environmental impact by primarily accounting for its environmental activities, their positive effects, and how they help achieve reduced emissions. The company also uses theoretical rationalization to justify its operations by referring to the "truth" that the world needs the energy it provides, and that energy is necessary to sustain life. At

the same time, Shell avoids making statements about the effects of its sustainability activities that are too bold, using hedges to soften its claims and avoid losing its credibility through potential inaccuracy.

Hence, Shell attempts to legitimize itself by framing its operations as essential to the world and society, thereby conveying that the company itself is not solely responsible for its environmental effects, as it is simply providing what the world needs to sustain life. Simultaneously, it uses interactional metadiscourse to project the message that it is motivated by its own value-driven goals to become sustainable. It evidently attempts to persuade readers to legitimize it against the backdrop of its controversial nature by using authorization and rationalization legitimation and metadiscourse, to communicate that it is doing the responsible thing and carrying out its essential role as a provider of energy that the world still needs, while also choosing to focus on finding new sustainable solutions and engaging in extensive activities to improve its environmental impact. Moral evaluation is also employed to both justify Shell's pace of environmental progress and to draw on values of responsibility and empathy to legitimize its activities that affect nature.

Overall, FE uses interactional items, with an informal tone, in conjunction with impersonal authority, rationalization, and moral evaluation that presents it as customer-centered and value-driven, to justify its license to operate. Similarly, Shell uses impersonal authority, drawing attention to its compliance with requirements and principles, and a high degree of rationalization to legitimize its operations, through reference to its role as an "essential" entity and values of accountability. However, while Shell uses a substantial amount of metadiscourse, it is to a lesser extent than FE, reflecting how the latter seeks to interact more with the readers, while Shell prefers to remain more neutral. Instead, Shell employs more legitimation strategies, particularly rationalization, than FE, suggesting that it aims to appeal to its functional value as an oil and gas company. To sum up, the analysis reveals that while the companies use the same legitimation strategies and metadiscourse resources to attempt to legitimize themselves, they do so to varying degrees and through different approaches.

4.3.2 Sustainability in Our Oil and Gas Activities & Play Well

Shell's chapter on its oil and gas activities and FE's "Play Well" chapter are especially interesting as these are the parts of the companies' reports where they are required to, in some way, address the issues that make their operations controversial. Overall, the chapters are similar in that they are descriptive by nature, accounting for activities carried out in 2023. Furthermore, Table 2 shows that the total number of interactive and interactional resources in the chapters of each company are nearly identical, with both using significantly more interactional resources than interactive. However, while

both companies have a high number of code glosses and self-mentions, the remaining distribution of their frequently used features differs considerably.

Metadiscourse	Shell	FE
Interactive	30	34
Transitions	10	14
Frame Markers	0	0
Endophoric Markers	0	1
Evidentials	0	1
Code Glosses	20	18
Interactional	133	139
Hedges	11	3
Boosters	8	11
Attitude Markers	6	4
Self-mentions	96	119
Engagement Markers	12	2
In total	163	173

Legitimation Strategies	Shell	FE
Authorization	1	4
Personal authority	0	0
Impersonal authority	1	3
Expert authority	0	1
Moral evaluation	19	28
Adjectives	11	7
Abstraction	8	21
Analogies	0	0
Rationalization	16	33
Theoretical	4	1
Instrumental	12	32
Mythopoesis	1	2
In total	37	67

Table 2: Distribution of metadiscourse and legitimation strategies in Shell's "Sustainability in our oil and gas activities" chapter and Flutter Entertainment's "Play Well" chapter.

Shell uses more engagement markers and attitude markers in its chapter than FE, which reflects its effort to persuade readers to view it as competent by directing them to supplementary information to indicate its knowledge and experience about the various activities, as well as using items that convey its commitment to the environment. This self-presentation is further projected through the company's use of particularly moral evaluation legitimation, which is used to emphasize the safety and responsibleness of its operations and its commitment to taking accountability for the environment. These values are accentuated to legitimize the company by communicating that its actions and strategy are morally "right" because it takes both the climate and "greater good" into account.

On the other hand, FE employs significantly fewer hedges than boosters, using mostly "will" to demonstrate certainty of future actions being realized. Much like Shell, the company employs a high number of self-mentions throughout the chapter together with legitimation strategies to encourage readers to interpret its operations as legitimate. Unlike Shell however, FE carries out predominantly instrumental rationalization legitimation, explicitly pointing out the specific purpose or goal of the majority of the activities it is accounting for, to support the message that it does more than what is legally required. This is a significant difference from Shell's chapter, where the purposes or uses of the described activities are in most instances implicit in the discourse, contributing to a more "matter-of-fact" tone as the sentences and paragraphs are shorter and framed as assertions rather than arguments. However, while Shell does not employ as much instrumental rationalization as FE, the

company carries out theoretical legitimation three times more than the latter. The use of this strategy is significant because it demonstrates how Shell seeks to further legitimize itself to readers, directing attention to the crucial role it plays in the global energy system to justify its operations, as well as deflect responsibility for its environmental impacts, shifting the blame to circumstances outside its control.

However, the two chapters share the similarity of both including high frequencies of moral evaluation legitimations. And where Shell uses abstractions and adjectives to moralize its oil and gas activities, FE evidently does the same in relation to the issue of gambling. While Shell uses more moral evaluation adjectives, FE has chosen to refer to practices and activities concerning gambling in abstract manners, with attributes that link them to moral values related to responsibility. Referring to gambling without addictive or disordered behavior as "responsible gambling" facilitates the interpretation that FE neither condones nor contributes to the issue through its own operations, but instead that it is in the business of "healthy gambling" and that its efforts support this.

Both companies also use little storytelling and authorization to gain legitimacy compared to the other strategies. FE does, however, refer to the authority of regulations, regulatory bodies, and an expert, to enhance justifications for its actions. As a result, the company presents itself as knowledgeable, compliant with legal obligations, and devoted to ensuring it meets external standards. In contrast, Shell only refers to an external framework once, choosing instead to draw upon its own internal principles and standards. While it is clearly employed as a strategy to gain legitimacy, it proves ineffective in being persuasive because they bear no legal authority.

Overall, Shell uses metadiscourse in cooperation with legitimation strategies to build an image of accountability and authority. In particular, the company has chosen to use self-mentions, code glosses, transitions, and engagement markers with rationalization and moral evaluation, to construct this image and persuade readers to legitimize its practices and activities. Moral evaluation is employed to create an association with the company' oil and gas activities with commitment to moral values of security, sustainability, and responsibility. Furthermore, the use of rationalization, self-mentions, and attitude markers function to showcase the stance that engaging in environmental efforts is of high priority to Shell. FE aims to construct a similar perception in regard to the issue of gambling, however the way in which it uses metadiscourse and legitimation strategies differ significantly. The company utilizes a high degree of self-mentions, transitions, and code glosses to facilitate the understanding that it is customer-centered, driven by moral obligation. Yet, unlike Shell, which is more precautions

in its claims, relying on hedges more than boosters, FE employs only few hedges and substantially more boosters. Six of these boosters consist of the item "will", which in these instances function as both a verb and booster, applied to strengthen claims about future actions. Hence, FE draws upon aspirations for the future as a way to legitimize itself, however, as they are purely claims without evidence they lack credibility. Shell conducts an identical strategy with four uses of the booster item. FE further attempts to steer the readers' interpretation of its business through a frequent use of legitimation strategies, with 30 more legitimations than Shell. Especially the instrumental rationalization and moral evaluation strategies are used to portray the company as initiative-taking and responsible, committed to its customers. FE uses legitimation and metadiscourse to frame the issues related to gambling as the individual users' own responsibility, while communicating that it goes beyond its obligations to help customers, attempting to present itself as accountable and having integrity. In doing this, the company attempts to legitimize its operations by transferring the responsibility of the negative effects of gambling to the customer, while seeking to convince readers that its actions are guided by the goal of supporting its users' wellbeing.

4.3.3 Conclusion

The comparisons of Shell's CEO letter and "Sustainability in our oil and gas activities" chapter with FE's "Leadership Insights" and "Play Well" chapter demonstrate the similarities and differences in how the companies use metadiscourse together with legitimation strategies, to create impressions of themselves and seek legitimacy in their CSR reports. Furthermore, the analysis showcases the ways in which they use metadiscursive features and legitimation in their "CEO letters" compared to the chapters where the issues they are associated with are addressed. Both use significantly more metadiscourse in their CEO letter and "Leadership Insights" chapter compared to the other chapters, in relation to the length of the texts. And while both use a higher degree of self-mentions and attitude markers, Shell employs the resources to present itself as highly committed to and concerned about the environment, while using the instrumental rationalization, authorization, and moral evaluation strategies to support this impression. Additionally, Shell employs theoretical rationalization to justify its environmental impact and distance itself from the responsibility. This projection of an accountable company that carries out a necessary task is further reinforced in the oil and gas activities chapter, where it also uses metadiscourse and strategies to portray itself as an industry authority. On the other hand, FE uses interactional markers to convey to readers that it is diligent and productive, prioritizing the needs of its customers when making decisions and taking on activities, also employing personal authority to persuade readers to legitimize its efforts. In the "Play Well" chapter, FE further

emphasizes its commitment to its customers, using self-mentions, boosters, and rationalization. Simultaneously, the company also distances itself from its responsibility in creating issues from gambling, by referring to the practice as "responsible gambling." All in all, the companies use metadiscourse and legitimation strategies to build images that "counter" the criticisms deriving from their controversial contexts, with Shell, seeking to present itself as environmentally responsible and trustworthy, and highlighting the necessity of its operations. Meanwhile, FE constructs itself as socially responsible, accountable, and sincere about its concern for its customers' wellbeing, while simultaneously communicating that people are responsible for their own actions, and therefore it is not to blame for any negative effects from using its platforms.

5. Discussion

This paper demonstrates how two companies, with each their context of controversy, use metadiscourse and legitimation strategies to build an image of themselves in their CSR reports and attempt to legitimize their operations. The analyses discovered that both companies utilize both metadiscourse resources as well as legitimation strategies in the discourses, to justify their license to operate and activities carried out in 2023. In particular, the companies employed interactional resources, in combination with legitimation strategies, in the discourses to build credible images and persuade readers to a desired interpretation of the company.

The findings of the paper are consistent with Ken Hyland's claim that metadiscourse is used to build credibility and a strong image (Hyland 2018, 71). Both companies make use of transitions to support readers' comprehension of their arguments while self-mentions and other interactional resources are used to showcase stances and encourage solidarity with the companies' views. Thereby, they use both dimensions of metadiscourse, however primarily interactional resources, to build positive images in an effort to persuade readers to grant them legitimacy. This makes metadiscourse a relevant communication strategy for consideration when working with the construction of legitimacy in discourse. At the same time, the addition of Van Leeuwen's legitimation strategies provide a more elaborate understanding of how metadiscourse can be used to gain legitimacy, as it contributes to justifications in texts by facilitating the desired interpretation of the arguments.

Additionally, the analyses found that Shell uses metadiscourse and theoretical rationalization to build an image of a company that fulfills a vital task upon which the world relies to function, thereby framing its operations as legitimate. Hence, it is evident that Shell attempts to legitimize its operations

by constructing them as vital and unavoidable, and the environmental consequences from them as necessary, to transfer the responsibility to "the natural order of the world." This corresponds with Matthew Megura's and Ryan Gunderson's observation that companies within the fossil fuel industry employ a frame of necessitarianism to justify their existence and deflect their roles as contributors to climate change (Megura and Gunderson 2022). Thus, this thesis demonstrates how an oil company discursively constructs these justifications through metadiscourse and legitimation strategies. Furthermore, the findings demonstrate that Shell attempts to legitimize itself by making references to its own internal standards and procedures. This reflects the company's aim to portray itself as an authority and leader within the industry. Yet, on the other hand, the reference to these standards proves ineffective and unconvincing, coming across as untrustworthy as they lack objectivity and authority, and therefore credibility.

FE uses metadiscourse and legitimation strategies in a similar manner to Shell, framing itself as responsible and committed to customers, however its use of abstraction is different. The company describes the practice of gambling as "responsible gambling" or variations of this. FE uses this abstraction frequently in its "Play Well" chapter in order to legitimize itself and shift the responsibility for the negative effects of its operations to the consumers. The "responsible gambling" rhetoric is commonly used by companies in the industry, in order to frame the issue of gambling as an activity where those who engage in it can control whether they do so in a responsible manner or in way that inflicts damage (Marko et al. 2023, 2). Hence, the findings showcase how FE uses this abstraction together with metadiscourse to project a position of only promoting and engaging in responsible gambling, providing insight into how the company discursively distances itself from the issue of harmful gambling. However, using this abstraction fails to support the construction of a sincere image, as it reflects a refusal to acknowledge the serious problems that occur from gambling and its role in contributing to these issues, and thereby a lack of accountability.

From the analyses it is also apparent that the context influences how the companies use metadiscourse and legitimation strategies. Shell uses significantly more moral evaluation and attitude markers in its oil and gas activities chapter while rationalization is used infrequently, compared to the substantial use of the strategy throughout its CEO letter. Additionally, FE extensively employs attitude markers in its "Leadership Insights" chapter compared to its "Play Well" chapter, which, on the other hand, contains significantly more moral evaluations and rationalizations than the former. There are several explanations for the differences in the frequencies, one being that CEO letters are considered persuasive texts, and therefore there is a higher employment of rhetorical strategies (Jonäll and

Rimmel 2010; Hyland 1998). I would argue that the context plays a significant role as, in both the CEO letters and the chapters where the companies must account for activities related to their core operations, which are regarded as controversial due to their harmful effects, the companies use metadiscourse and legitimation strategies to dispute the negative views readers can have due to the criticism of their operations. For example, as described in the "Background on Flutter Entertainment and Shell" subchapter, Shell's operations cause some to view it as environmentally irresponsible and insincere, while FE's leads some to perceive it as indifferent to its customers and their health, only doing what is legally necessary. As the analysis shows, both companies use the communication strategies to disprove these views. And how the companies carry this out also depends on their context, with Shell attempting to appeal to moral values and its own authority to create an impression of responsibility and trustworthiness in relation to the environment. FE, on the other hand, uses a high degree of rationalization and moral evaluation to indirectly address the issue of its products causing addiction and other issues, demonstrating its commitment to its customers' wellbeing, and justifying its gambling operations by linking them to responsibility and implying individual accountability. Hence, both companies address the negative perceptions caused by the critique of their operations and prior conduct, in different ways. This finding supports Amy O'Conner's and Katherine L. Gronewold's claim that the construction of CSR communication is contextualized by industry and characteristics of the organization (O'Connor and Gronewold 2013, 231).

Overall, the discursive strategies are effective in building specific images of the companies in the discourses, however, at the same time the contexts influence the perceived reliability of these self-presentations, as justifications and the views the companies make visible to readers can be interpreted as performative when the controversies are considered. Taking the critiques into account, the companies' representations of themselves, which position them as the opposite of what they are criticized for, can come across as overly persuasive. Particularly when they employ high degrees of metadiscursive features and justifications. This is apparent in FE's "Play Well" chapter where the company employs legitimation strategies 67 times throughout, along with 139 interactional items. As a result, the narrative appears more focused on building a positive image and legitimizing its operations, than on providing stakeholders with an informative and transparent account of its activities in 2023. Meanwhile, Shell's reluctance to include references to broader environmental regulations and standards, instead drawing attention to its own internal policies, signals dismissal of regulatory requirements. This clashes with its effort to project an image of environmental responsibility and diminishes its credibility.

Thus, the findings demonstrate that the contexts of the discourses influence how the companies present themselves, and their operations, in the CSR reports. However, further studies are recommended to investigate the role of context in strategic business discourse, particularly factors such as industry-type and level of public scrutiny, and whether there are significant similarities or differences in the use of rhetorical language and attempts at gaining legitimacy, according to these factors. Furthermore, it could be relevant to examine how controversial companies attempt to legitimize themselves based on who is impacted by the negative effects of their operations. For example, the implications of Shell's operations affect everyone on the planet, while FE's operations harm customers using its products and those near to them. It could also be relevant to investigate whether context impacts other parts of CSR reports, wherein the company accounts for areas entirely unrelated to their core controversy, to discover whether the company still uses strategic communication to, in some way, address the issue or the assumptions readers may have that stem from it.

Finally, analyzing corporate discourses from both a metadiscourse and legitimation approach contributes to the existing research on the use of metadiscursive features in business communication. It also provides further knowledge about how metadiscourse is used to strengthen the persuasiveness of legitimation strategies, reinforcing justifications by facilitating comprehension and the solidarity of readers.

6. Conclusion

The analytical findings of this paper reveal that the two companies, Shell and Flutter Entertainment, use metadiscourse and legitimation strategies to build positive images and attempt to legitimize their operations and license to operate. Both companies utilize primarily interactional resources to construct an image, express their views on the issues of their operations, and persuade readers to adopt identical positions.

Shell includes a high degree of self-mentions in both its CEO letter and "Sustainability in our oil and gas activities" chapter, in combination with the moral evaluation and rationalization legitimation strategies, to construct an image of commitment, accountability, and authority in relation to its activities concerning the environment. Thus, the company seeks to legitimize itself through discursive constructions that demonstrate its prioritization of the climate in its conduct and highlight its role as an industry leader. Additionally, Shell frames itself through theoretical rationalization and

metadiscourse, as a "vital" entity, taking on the required responsibility of sustaining human life through its operations. Here, the company justifies the harmful effects of its operations on the climate, framing them as necessary and unavoidable, thereby deflecting its own corporate responsibility.

Flutter Entertainment's report contains slightly more metadiscursive features and legitimation strategies compared to Shell, drawing upon self-mentions, attitude markers and boosters in conjunction with particularly moral evaluation and instrumental rationalization. These are employed to construct an image of a socially responsible, knowledgeable, and highly committed company, determined to safeguard its customers. To shape this perception, the company utilizes legitimation strategies and metadiscourse that portray its gambling-related activities as driven by its customer-centered values and responsible character. Additionally, the abstraction subcategory of moral evaluation occurs repeatedly in the "Play Well" chapter, in phrases wherein the company describes its "responsible gambling" activities. This abstract portrayal of gambling reflects an attempt to legitimize its operations by linking the practice to a discourse of responsibility. Consequently, the company deflects accountability, as responsibility for the harmful effects of gambling is transferred to the costumer, enabling the company to position itself as solely involved in responsible or "safe" forms of gambling. Additionally, Flutter Entertainment makes use of authorization more frequently than Shell, particularly the personal authority subcategory, which the company employs to legitimize actions by demonstrating the endorsement of chief employees. In contrast, Shell refers to authority fewer times, choosing to emphasize its own internal policies and standards, in an effort to present itself as an authority whose standards are superior to those of its industry peers.

Hence, the analytical findings demonstrate that the discourses are shaped by the controversies surrounding each company - one whose products and activities cause damage to the environment and the other whose operations contribute to mental health issues. Through the employment of metadiscourse as a tool for image building, in collaboration with legitimation strategies to justify actions and practices, the companies attempt to legitimize themselves in relation to their context of controversy. The findings showcase that Shell seeks to portray itself as environmentally responsible, committed to improving its sustainability, and competent in its activities that affect the climate, countering the criticisms of its business operations and prior conduct. Meanwhile, Flutter Entertainment's use of metadiscourse and legitimation strategies reveal its aim to present itself as accountable and sincere in its commitment to fulfilling the needs of its customers. This self-presentation serves to mitigate the negative evaluations caused by its corporate conduct.

The use of metadiscourse and legitimation strategies prove effective in building images of the companies in the discourses, however their success in gaining legitimacy from the discursive persuasion is influenced by the contexts that subject them to negative public views. Shell's references to its own standards do not achieve the desired effect of establishing its authority, rather it undermines its credibility as it suggests that the company is not adhering to regulatory pressures. This contradicts its message of being environmentally responsible, giving the impression that it disregards external industry or environmental standards. In addition, Flutter Entertainment's efforts to emphasize its commitment to customers as the driver for its activities and use of the "responsible gambling" abstraction, gives the impression of the report being performative rather than informative, and contradicts its own narrative that it takes accountability for its customers. Thus, depicting the company as insincere in its purpose of the report.

In conclusion, the findings of this paper contribute to scholarly research on corporate use of strategic communication to persuade audiences. The findings can be useful for organizations and businesses in their construction of persuasive discourses, as they demonstrate how metadiscourse and legitimation strategies can effectively be employed to build images and justify practices in discourses. Furthermore, they highlight how the individual context of the company must be taken into account by managers when making use of persuasive communication strategies to gain legitimacy, in order to refrain from undermining credibility by appearing as though the discourse serves solely as a response to criticism and as an effort to change perceptions.

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8. Reflection Paper

Problem-based Competencies

During this project process, I have improved my competencies in identifying relevant problems and challenges within my profession by making use of my theoretical knowledge and examining specific cases from an analytical approach. Furthermore, I have expanded upon my experience with selecting theories and methods that enable me to provide a comprehensive and fulfilling answer to my problem question as well as applying these theories in combination to carry out a detailed analysis of the chosen data. Here, I have acquired further experience in conducting a critical and structured analysis, allowing for a broader understanding of the issue.

Interpersonal Competencies

As this project has been written by myself, I did not have any group members during the writing process. Therefore, I have increased collaboration with my supervisor and drawn upon my prior experiences and skills in productive and effective communication to communicate my ideas. Consequently, I have improved my competency in receiving and reflecting on feedback and implementing it in my project. Furthermore, the collaboration through supervision has helped me become better at solving problems that have occurred during the writing process, as the feedback has also strengthened my ability to adapt to new ideas and consider alternative viewpoints.

Structural Competencies

As a result of the nature of this project consisting of a longer writing process than in previous semesters, my ability to plan out the steps of the project work has progressed, as I have structured my time and set weekly objectives. Additionally, drawing on my experience from prior projects, I have been able to ensure continuous progress in the projects' various phases through the creation of a schedule and an overview of the steps to be carried out.

Metacognitive Competencies

I have further developed my competencies in observing my own approach to acquiring knowledge and analyzing data. This has also improved my ability to be critical of my choices and recognize how they influence the project. Furthermore, the communication with my supervisor also helped to enhance my ability to recognize and reflect upon my own knowledge about the project problem.