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The ESG Paradox: A Critique of the Sustainability Narrative Hegemony in the Indonesian Palm Oil Industry

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Abstract

This study comprehensively examines Environmental, Social, and Governance (ESG) reporting practices in the Indonesian palm oil industry to uncover the fundamental discrepancy between administrative sustainability narratives and operational realities. The main objective of this research is to dismantle how ESG reporting functions as a hegemonic system that legitimizes corporate dominance without resolving socio-ecological issues at the grassroots level. The method used is interpretative qualitative with a Critical Discourse Analysis (CDA) approach based on Norman Fairclough's model applied to the sustainability reports of large-scale public palm oil companies. The novelty of this research lies in the introduction of the Relational Ambiguity concept to explain the paradoxical gap between document representations that meet compliance standards and the reality of exploitation in the field. The analysis results from various reports show that corporate narratives contain absolute performative claims (such as zero deforestation and one hundred percent traceability) without methodological transparency, systematically suppressing counter-discourses regarding histories of preservation sanctions, certification revocations, and agrarian conflicts. Furthermore, a significant evaluation gap was found among global ESG rating agencies, proving that sustainability metrics are highly susceptible to administrative compliance bias. In conclusion, ESG practices in this industry function more as instruments of symbolic power to maintain capital market legitimacy rather than true accountability mechanisms. Therefore, it is recommended that regulators mandate independent third-party audits and provide inclusion spaces for counter-discourses within ESG reporting standards.

Keywords: *Environmental Social Governance; Greenwashing; Palm Oil Industry; Relational Ambiguity.*

INTRODUCTION

The palm oil industry serves as an engine of economic growth and a primary source of export revenue for developing countries in tropical regions, particularly Indonesia and Malaysia. These two nations dominate the global market, accounting for up to 83% of the world's total palm oil production. Indonesia alone is the largest producer with a total production reaching 44.7 million tons (59% of the global share), followed by Malaysia with 18.1 million tons (24% of the global share). This commodity is recognized as the most efficient vegetable oil-producing crop in terms of land use, utilizing only 6% of global agricultural land while contributing over a third of the world's total vegetable oil output. The presence of the palm oil industry has provided substantial economic benefits, including poverty alleviation for millions, massive job creation, and rural infrastructure development. Furthermore, palm oil is a highly vital and difficult-to-substitute raw material for various derivative industries, ranging from cooking oil, processed foods, cosmetics, cleaning products, and animal feed, to biofuels.

Conversely, the rapid expansion of palm oil plantations over the past two decades has triggered various negative externalities that entail profound ecological and social impacts. The conversion of natural forests and land clearing for monoculture plantations have not only resulted in biodiversity loss and threatened endangered species but also released massive greenhouse gas emissions. Peatland drainage and forest burning practices within this industry contribute significantly to the 23% of global greenhouse gas emissions originating from the agriculture, forestry, and other land use (AFOLU) sectors. These practices also frequently trigger transboundary haze disasters in Southeast Asia, causing billions of dollars in economic losses and threatening public health. From a social dimension, the palm oil industry faces intense scrutiny regarding forced labor issues, land conflicts with indigenous communities, corrupt governance, and incomplete supply chain traceability.

The global population, projected to surge to 9.7 billion by 2050, is expected to drastically drive up palm oil demand, with estimated production increases reaching 264 to 447 million metric tons annually. This projection indicates that the pace of palm oil industry expansion will not cease. Therefore, the implementation of Environmental, Social, and Governance (ESG) standards has become a crucial necessity. ESG disclosure standards and sustainability certification schemes have emerged as mainstream frameworks to mitigate environmental and social risks. ESG integration has become a highly popular sustainable investment strategy; the 2020 Global Sustainable Investment Alliance (GSIA) report noted that ESG integration has surpassed negative screening strategies, with total assets under management reaching USD 25.2 trillion globally.

Within mainstream corporate governance and finance literature, ESG disclosure is rationally viewed as an instrument to reduce information asymmetry between management and investors, satisfy stakeholder demands (based on stakeholder theory), and provide a "signal" of corporate quality and accountability to the global financial market. The implementation of ESG is believed to lower the cost of capital, avoid regulatory fines, enhance public trust, and ultimately boost corporate financial valuation.

However, this mainstream paradigm possesses fundamental theoretical and empirical flaws by treating ESG reporting instruments as entirely objective and neutral entities, while ignoring the underlying political and economic power relations. The increased volume of ESG reporting in environmentally high-risk industries often does not correlate with operational and structural improvements in the field; rather, it is reduced to an instrument of market legitimation and mere image engineering (greenwashing). Corporate narratives in sustainability reports are strategically framed to accentuate the green achievements claimed by the company, while systematically nullifying crucial issues related to deforestation, environmental organization sanctions, and violations of local community rights. Therefore, this study aims to critically uncover how ESG reporting practices operate as mechanisms of corporate hegemony that actively engineer the "truth" of sustainability to accumulate capital and maintain market legitimacy, through the introduction of a novel theoretical concept: Relational Ambiguity.

LITERATURE REVIEW

2.1 Mainstream Theories in ESG Disclosure

The practice of stakeholder transparency through ESG reporting is frequently rationalized through the lens of several classical organizational theories that dominate mainstream literature.

1. Legitimacy Theory
   This theory posits that companies operate within the boundaries of norms acceptable to society to obtain a "social license" for their survival. Through ESG transparency, companies attempt to legitimize their commercial activities, as society can "punish"

companies that neglect socio-environmental aspects, which can ultimately threaten the company's existence.

2. Stakeholder Theory
Introduced by R. Edward Freeman in 1984, this theory argues that a company's success is intricately linked to the well-being of all groups impacted by its business operations, including shareholders, employees, customers, communities, suppliers, governments, and ESG rating agencies. Strong stakeholder engagement enables companies to mitigate risks while creating impactful sustainability strategies.
3. Agency Theory
This theory focuses on the conflict of interest arising from the separation between ownership (principal/investors) and control (agent/management). ESG disclosure is viewed as capable of reducing agency costs by minimizing information asymmetry, allowing investors to assess the company's risk profile and growth prospects more transparently.
4. Signaling Theory
Rooted in imperfect markets, this theory suggests that companies use ESG reports as a "signal" of credibility and sustainability commitment to external parties, thereby differentiating well-performing companies from their less responsible competitors.

2.2 Palm Oil Certification Standards and Reporting Metrics

In practice, ESG transparency is facilitated by various regulations, voluntary initiatives, certification schemes, and reporting platforms. In the palm oil industry, the Roundtable on Sustainable Palm Oil (RSPO), established in 2004, is the most recognized global standard, although its compliance process requires high costs, making it more widely adopted by large companies. At the national level, there are the Indonesian Sustainable Palm Oil (ISPO) and Malaysian Sustainable Palm Oil (MSPO), which are often viewed as stepping stones for small and medium-sized enterprises.

Beyond certifications, ESG transparency assessments are also conducted by independent third parties such as ZSL through the Sustainability Policy Transparency Toolkit (SPOTT) framework. SPOTT evaluates palm oil producers, processors, and traders based on 182 ESG indicators divided into 10 detailed categories. These categories include: (1) Sustainability policy and leadership, (2) Landbank, maps, and traceability, (3) Certification standards, (4) Deforestation and biodiversity, (5) High Conservation Value (HCV) and High Carbon Stock (HCS), (6) Peat, fire, and GHG emissions, (7) Water, chemical, and pest management, (8) Community and labor rights, (9) Smallholders and suppliers, and (10) Governance and grievances. This highly administrative framework is designed to drive total transparency across all supply chain entities.

2.3 The Construction of ESG from a Critical Paradigm Perspective

Unlike the mainstream approach that venerates procedural transparency, the critical paradigm views the reality of sustainability reporting not as a transparent mirror, but as an opaque screen informed by the power dynamics within the capitalist industry. ESG reporting practices in the palm oil industry must be deconstructed using the following critical concepts:

1. Hegemony
A concept inherited from Antonio Gramsci's thought, it occurs when the dominant group (giant corporations and the financial elite) successfully engineers public consent, making corporate interests appear as "universal interests". Global ESG standards and certifications function as hegemonic mechanisms. The capitalist system co-opts the harsh critiques of environmental activists and transforms them into technical criteria (checkbox compliance) that can be commodified to quell global resistance.

2. Symbolic Violence
   This concept from Pierre Bourdieu illustrates how the definition of "sustainability" formulated by the capital elites in the West is accepted as an absolute standard without resistance, impacting the marginalization of local community narratives. ESG metrics impose capital market rationality upon grassroots entities—a subtle form of violence that operates invisibly yet systematically silences them.
3. Truth Production
   Referring to Michel Foucault's framework, language and reports are instruments for the creation of "truth". Through the application of double materiality standards and certifications, ESG-promoting institutions exert full control over the discourse regarding what merits measurement (such as carbon emissions and board structure) and what is excluded from publication (such as local cultural displacement and historical exploitation). The ESG reporting process creates an "administrative truth" while reproducing power structures for those capable of financing global-scale consulting and audit firms.

RESEARCH METHOD

The research design employs an interpretative qualitative approach with a philosophical foundation in the critical paradigm. This approach consciously positions sustainability reporting texts (including ESG metrics) not as neutral informational instruments, but as tools for the manipulation of social power and means of corporate ideological reproduction. The analytical method used is Critical Discourse Analysis (CDA) based on Norman Fairclough's framework.

The object of population and sample in this study is deeply focused on narrative texts, visual representations, green policy claims, and third-party assessment scores within the latest published Sustainability Reports of various large-scale public palm oil corporations operating in Indonesia and Southeast Asia. The companies critically examined in this study include PT Sawit Sumbermas Sarana Tbk (SSMS), Golden Agri-Resources (GAR), Indofood Agri Resources (IndoAgri), PT Dharma Satya Nusantara Tbk (DSNG), and PT Triputra Agro Persada Tbk (TAPG). Data collection was conducted comprehensively through documentation studies sourced from:

1. Official annual sustainability reports and corporate annual reports (period 2022 to 2024).
2. Global ESG metric data from independent platforms, specifically the Sustainability Policy Transparency Toolkit (SPOTT) framework initiated by the Zoological Society of London, as well as ESG risk ratings from the rating agency Sustainalytics.
3. Counter-discourse documents, which are field investigative reports from civil society organization networks (such as Chain Reaction Research, Rainforest Action Network, and Greenpeace), as well as independent environmental journalism news reports to factually track the operational reality of corporations in the field.

Data testing and the process of discourse dissection were conducted through Fairclough's Three-Dimensional Framework:

1. Textual Analysis (Micro Level)
   Analyzing linguistic elements, diction choices, euphemistic phrases, absolute performative claims (e.g., "zero deforestation," "100% traceability"), and representations of conservation visual images within the companies' ESG reporting texts.
2. Discursive Practice (Meso Level)
   Analyzing how these sustainability reporting texts are produced, consumed, and distributed. The focus is on how corporations frame messages to attract global elite audiences (investors, European regulators) while tracing the assessment gaps among rating institutions.

3. Social Practice (Macro Level)
   Connecting micro-level ESG narratives with the macro-level ideology of capitalism in the palm oil industry; revealing how this discourse serves as a mechanism to silence counter-discourses and solidify corporate dominance.
   The validity of the analysis was rigorously tested through source triangulation, namely by directly colliding the companies' beautiful narrative statements with the harsh findings from civil society investigations and the score gaps of rating agencies. This was done to minimize single interpretation bias in the analysis and strengthen critical arguments.

RESULTS AND DISCUSSION

Based on the review of empirical data and facts cross-excavated from corporate reporting documents and independent investigative institutions, sustainability discourse is produced and manipulated through several levels of practice.

4.1 Textual Analysis: Diction Manipulation and Symbolic Greenwashing

Micro-level analysis of the sustainability reports of giant palm oil corporations (SSMS, GAR, and IndoAgri) reveals a massive use of affirmative, absolute, and euphemistic language strategies. Narratives of preservation and eco-friendly commitments are elevated through highly performative technocratic terminology to shape progressive perceptions.

As a textual fact, the SSMS (PT Sawit Sumbermas Sarana Tbk) report straightforwardly includes the target claim of "net zero emission 2042," while GAR (Golden Agri-Resources) explicitly establishes the promise of "Net Zero by 2050". However, through critical discourse dissection, it was found that these bombastic claims regarding global climate commitments are projected purely as rhetorical commodities. Within these documents, there is no explanation regarding a methodologically transparent baseline (fundamental data) for current emission calculations, a lack of scientifically tested carbon reduction roadmaps, and an absence of independently verifiable offset strategies.

Furthermore, absolute terminology such as the phrases "100% traceability" and "zero deforestation," which are repeatedly narrated by IndoAgri, are linguistically transformed as if they were completed objective realities (final facts). In reality, precisely tracing the entire palm oil industry supply chain, which involves networks of collectors and thousands of independent smallholders in the field, is an extraordinarily complex process. The use of such absolute claims is a strategy to close the discourse space regarding the possibility of operational anomalies in uncertified supply areas.

This textual manipulation is further reinforced by visual manipulation where reporting documents are strategically crammed with artificial nature aesthetic representations. The SSMS sustainability report displays photography of orangutan primate conservation and orchid species nursery facilities, while GAR wraps its narrative with the metaphor of forest protection as "climate-smart solutions". These representations do not serve as credible verification evidence; rather, they are symbolic greenwashing tactics aimed at manipulating emotions and paralyzing the critical rationality of readers by presenting a fictitious romance regarding the harmonious relationship between capitalist companies and nature conservation.

4.2 Discursive Practice: Evaluation Gap and Administrative Institutional Bias

At the discursive practice level, sustainability reports are explicitly designed and curated not for the affected communities, but to satisfy the desires of elitist consumers on a global scale (such as credit rating agencies, investment portfolio managers, and European Union regulators). Palm oil companies measurably synchronize narrative representations to align with global sustainability initiatives, proudly displaying the adoption of the Global Reporting Initiative

(GRI) framework, Sustainability Accounting Standards Board (SASB) compliance, and No Deforestation, No Peat, No Exploitation (NDPE) commitments.

Paradoxically, this compliance reporting model creates a disparity gap and a very sharp evaluation gap among global ESG rating agencies themselves. Based on empirical research data by Suhardjo, Akroyd, & Suparman (2024), this methodological inconsistency is clearly visible in the extreme differences in assessment results between the transparency metric institution SPOTT and the risk rating agency Sustainalytics regarding two leading Indonesian palm oil companies, namely DSNG (PT Dharma Satya Nusantara Tbk) and TAPG (PT Triputra Agro Persada Tbk).

Quantitative facts indicate that in 2023, DSNG's SPOTT ESG disclosure score increased by 4.00% to 90.40% (with detailed scores of Environment: 87.35%, Social: 89.65%, and Governance: 83.47%). This fantastic surge in the SPOTT score was obtained due to the administrative completeness of the company's formal documents; DSNG published an extensive Stakeholder Engagement Plan (SEP) draft, implemented an Environmental and Social Management System (ESMS), established a Sustainability Advisory Board (SAB) filled by three external members from outside the company, and was audited by an external assurance party (Moores Rowland). On the other hand, TAPG in 2023 also experienced an increase in its SPOTT score by 5.40% to 82.30% (Environment: 77.69%, Social: 81.77%, Governance: 69.98%), even though its sustainability structure relied on a Director holding dual functional positions and did not use third-party assurance in its reporting. When examined based on SPOTT subcategories, DSNG recorded a Sustainability Policy and Leadership score of 97.70%, and a Community and Labor Rights score reaching a perfect value of 100%.

However, the assessment reality was inversely proportional when evaluated through the lens of Sustainalytics, which focuses on ESG risk exposure management. In 2023, instead of receiving appreciation from the high administrative transparency score of SPOTT, Sustainalytics assigned an ESG hazard rating in the "High Risk" category with a risk exposure score of 35.4 for DSNG. TAPG was evaluated similarly, remaining in the "High Risk" status with a risk score of 36.4 by Sustainalytics, before finally being revised the following year to 29.3 (Medium Risk category).

The fact of this wide-gaping evaluation gap (compliance over 90% in one institution vs. High Risk in another) affirms that global sustainability assessment schemes have been reduced to instruments of checkbox compliance bias. Comprehensive ESG instruments like SPOTT, which require the completeness of 182 documentation indicators, are highly vulnerable to formal administrative bias. Palm oil companies with massive financial capabilities to hire compliance teams and international consultants will be able to produce hundreds of pages of complex procedural documents, ensuring they always obtain asymmetrical legitimacy in the form of high green scores in the eyes of transparency standards. Yet, practically, their actual damage exposure risk assessment remains in the high-risk zone. This is a manifestation of the practice of producing "administrative truth" that is detached from the reality of nature exploitation.

4.3 Social Practice: Suppression of Counter-Discourse and the Rise of Corporate Hegemony

At the macro analysis level, the narration of green governance is engineered entirely to secure the grip over massive land resources and maintain access to bank financing based on eco-friendly capital. Behind the grandeur of grammar curated highly sterilely within hundreds of pages of Sustainability Reports, there is actually a systematic process of silencing and eliminating discordant voices from the field (amputation of counter-discourse). Corporate reports exist monologically and unidirectionally. These companies seem blind and amnesic to various structural deviations and land conflicts in their concession areas, even though historical records and external investigations from civil society organizations prove the harsh facts to the contrary.

Empirically and factually, the findings of this discourse contradiction are proven in the following cases:

1. SSMS
   In its reporting narrative, the company claims to integrate sustainability as a "corporate lifestyle" and part of the corporate culture. In reality, however, in 2018, the multinational consumer goods company Unilever unilaterally severed its supply chain relationship and stopped buying palm oil from SSMS. This termination was based on the investigative findings of the monitoring institution Chain Reaction Research (CRR), which proved that SSMS's concession expansion area in Kalimantan was strongly indicated as a primary source of deforestation activities that fatally violated NDPE commitment laws.
2. GAR
   This company continuously highlights its claim as a global leader in sustainability standard compliance. In fact, GAR's historical track record contains a dark note, where they were once subjected to an embarrassing expansion ban sanction by the Roundtable on Sustainable Palm Oil (RSPO) in 2015 due to being proven to have destroyed high conservation value (HCV) preservation areas. Furthermore, in 2023, GAR decided to withdraw and exit the strict high carbon stock preservation initiative High Carbon Stock Approach (HCSA), a maneuver fiercely criticized by Greenpeace activists as a systematic attempt to weaken the sustainability standards of the palm oil industry.
3. IndoAgri (Lonsum Group)
   Despite formally publishing zero deforestation compliance documents, the membership of this business entity in the RSPO was forcibly revoked and canceled in 2019. This RSPO certificate revocation was based on an investigation that found irrefutable evidence regarding illegal peatland destruction exploitation, as well as a series of labor rights abuses and land conflicts. As a fallout from this major scandal, global snack giant PepsiCo permanently terminated its palm oil purchasing contract from IndoAgri starting in 2018 citing concerns over worker human rights violations.
   All historical facts regarding preservation sanctions from supervisory institutions, forced revocations of certifications, destruction of high-value lands, to billion-dollar contract terminations from multinational buyers are systematically eliminated and muffled from the companies' annual reports. Because there are no longer disclosures about the darkness of exploitation, corporate ESG reports essentially do not represent socio-ecological improvements, but rather mutate functions merely into ideological shields for companies to build market capitalization under the guise of green compliance.

4.4 Relational Ambiguity in the ESG Paradox

Responding to structural inconsistencies—where extraordinary achievements in the form of high ESG transparency compliance scores go hand in hand with operational repression at the grassroots—this study introduces the emergence of a theoretical condition called Relational Ambiguity. This concept critically captures a tangible paradox supported by three foundation pillars of dominance:

1. Regulatory Pressure and the Falsity of Compliance
   The stronger the regulatory pressure applied globally (such as the enactment of the European Union Deforestation-Free Regulation / EUDR), the more it forces palm oil corporations to produce sustainability reports that are extraordinarily thick, technocratic,

and stunning, yet lose their substantive sincerity in presenting the operational truth at the site level.

2. Paradoxical Gap (Text vs. Reality Collision)
   Relational ambiguity becomes highly evident when the smoothness of administrative ESG metrics based on checkbox compliance (such as traceability achievements on paper) violently and diametrically collides with the cultural turmoil, agrarian conflicts, and spatial deforestation in the field that continue to afflict and marginalize indigenous communities.
3. Reproduction of the Capitalism System's Status Quo
   This ESG paradox reaches its culmination point when the dominance of the capitalist system reaps profits from this veil. Banking entities and investment managers feel secure, proud, and "morally protected" because they have injected capital into companies that hold green documents and stellar ESG scores. At the same time, forest destruction and worker oppression activities continue to covertly multiply the profit margins of the commodity industry.
   The dominance of this system proves that ESG instruments relying solely on self-claimed corporate narrative disclosures (without cross-verification from independent parties) carry a massive risk of legitimizing exploitative environmental malpractice into an administrative truth that is indisputable by market laws.

CONCLUSION, LIMITATIONS, AND SUGGESTIONS

Conclusion

ESG disclosure practices in the Indonesian palm oil industry can no longer be naively viewed as neutral factual and informational representations, but rather constitute an arena for discursive discourse manipulation and symbolic violence operations by corporate hegemonic power. Empirical facts on the ground unequivocally demonstrate that large corporations intensively capitalize on green euphemism phrases and hurl absolute performative claims within their reporting documents to seize global financial legitimacy and lower the cost of capital. Concurrently, corporations systematically silence and eliminate counter-discourses related to the historical track records of environmental preservation sanctions, membership certification revocation scandals (such as RSPO), and unilateral contract cancellations by multinational buyers due to human rights violations. This paradoxical phenomenon between stellar compliance metric scores on paper and ecological exploitation at the grassroots generates a condition of Relational Ambiguity that actually reproduces and secures the status quo of the commodity capitalist system's dominance over nature.

Limitations

This critical qualitative research has several fundamental limitations because the analytical fulcrum centers on a secondary document discourse study approach, consisting of cross-comparisons between official corporate Sustainability Reports and investigative report findings from civil society organization entities and independent activists. The absence of a participatory ethnographic methodological approach means that the traumatic experiences of operational reality directly experienced and recorded by plantation workers, independent smallholders, and affected indigenous communities have not been fully represented as primary spatial data.

Suggestions for Future Research

For holistic future research development, subsequent academic studies are highly recommended to expand beyond document text analysis by adopting field ethnography approaches and in-depth phenomenological interviews. Researchers must plunge directly to touch communities at the grassroots level, building intense dialogical engagement with indigenous communities around concessions, independent palm oil farmer associations, grassroots independent auditors, and labor union alliances. These methodological steps are essential to more comprehensively dissect the narrative disconnect that occurs between the beauty of sustainability claims published glamorously for the stock market and the harsh reality of socio-agrarian and ecological damage vividly lived by societal entities on a daily basis

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