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ESG Communication on LinkedIn: How Companies Address Environmental and Social Topics – Evidence from a Content Analysis

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Abstract:

In corporate ESG communication, how and where firms communicate has become as consequential as what they communicate. Social media, by enabling multi-format storytelling that humanises complex ESG issues, has motivated this shift. However, ESG communication on social media, particularly LinkedIn as a central channel for corporate communication remains understudied. This paper addresses that gap by analysing how top-reputed companies use LinkedIn to communicate their environmental and social commitments. Drawing on a sample of all 60 companies that are listed in the Global RepTrak 100 ranking and simultaneously report to the UN Global Compact, we conducted a content analysis of all LinkedIn posts published over an eleven-month period 2024 to 2025. Of the 11,964 posts examined, 1,856 met the Global Reporting Initiative's definitions of Environmental and Social (ES) messaging. These posts were coded for detailed analysis across five dimensions: topic, industry, region, media type, and communication mode. Our findings reveal that ES posts constitute 15% of these firms' total LinkedIn activity. The findings suggest that sustainability topics are deployed selectively and strategically rather than uniformly across corporate messaging. They reveal considerable variation, suggesting that ES communication is strategically adapted to firms' industry-specific positioning and region. Both the choice of type of media and communication mode – if a post is informative, explanatory, narrative or evaluative

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in character – vary depending on the topic. The findings advance research on ESG communication and provide evidence-based recommendations for practitioners on how to strategically balance sustainability messaging by employing formats and narratives for their sustainability communication.

Keywords:

ESG Communication, CSR Communication, LinkedIn, Environmental, Social, UN Global Compact
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Introduction

Environmental, Social, and Governance (ESG) considerations have moved from the periphery of corporate responsibility to the core of strategy, risk management, and reputation. As expectations from investors, regulators, employees, and communities intensify, how firms communicate ESG has become as consequential as what they do (Cornelissen, 2023). However, ESG communication requires a delicate balance: overclaiming invites allegations of "greenwashing," whereas under-communication ("greenhushing") risks weakening stakeholder trust and depriving reputational gains (Casalegno et al., 2024). Organizations therefore face a dual imperative: substantive performance and careful, transparent communication that can withstand scrutiny. Concurrently, the medium of sustainability communication has shifted. Social media add speed, interactivity, and visibility to the communicative mix (Lund and Refshauge, 2024). Compared with static reports, social platforms enable multi-format storytelling that can humanize complex environmental or social issues (Matten & Moon, 2008). Among these platforms, LinkedIn occupies a distinctive position: As the world's largest professional network, LinkedIn provides a platform of credibility for B2B and B2C communication. It hosts a user base that comprises key corporate stakeholders: investors, potential employees, partners, and thought leaders (Lipińska, 2018).

Despite LinkedIn's prominence in corporate communication, its role in ESG communication remains under-examined in the academic literature (Casalegno et al., 2024). This paper addresses this research gap, guided by the following research question: How do top-reputed companies use LinkedIn to communicate their environmental and social commitments? Thus, this paper investigates how leading global companies use LinkedIn posts for ESG Communication by conducting a content analysis of all companies listed in the Global RepTrak 100 ranking 2024 that also report to the UN Global Compact. The quantitative content analysis approach focuses specifically on the environment (E) and social (S) pillars. This focus reflects the communicative reality: governance content, while present in formal reports, is largely absent from LinkedIn posts published by corporate headquarters accounts.

This study makes three contributions: First, it brings platform-specific clarity to an understudied domain by mapping ESG communication on LinkedIn rather than treating "social media" as a homogeneous category. Second, by integrating topic (E/S sub-themes), content type, and communication format, it shows how media type and communication mode shape visibility. Third, the sampling strategy and the use of internationally recognized Global Reporting Initiative (GRI) categories provide a supportive structure for comparative research across regions and industries.

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Literature review

ESG reporting and its evolution

Environmental, Social, and Governance (ESG) approach has shifted from a niche ethical concern to a mainstream lens for assessing corporate resilience and long-term value. Regulatory and societal forces reinforce this trend. The EU's taxonomy and related measures, together with emerging U.S. climate-risk proposals, have pressed companies toward greater transparency (Dănilă et al., 2022). Conceptually, the environmental pillar addresses climate, resource use, pollution, and biodiversity; the social pillar covers labor, diversity, equity and inclusion (DEI), product responsibility, data privacy, and community; the governance pillar concerns board quality, controls, incentives, and anti-corruption (Li et al., 2021). Compared with corporate social responsibility's (CSR) emphasis on intentions and philanthropy, ESG stresses measurable performance and financial materiality – though composite scores of a specific company can mask trade-offs across the ESG pillars (Au et al., 2023). The literature demonstrates that ESG as both a strategic and reporting paradigm is shaped by investor demand, regulation, as well as stakeholder scrutiny. Theoretical lenses increasingly stress materiality, context, and credible signals that connect sustainability performance to long-term value (Dănilă et al., 2022).

Traditionally, the main tool for ESG communication – produced in various forms, like CSR report or sustainability reporting – was the annual report. Annual reports were typically published in print or shared online on the website as formal documents primarily targeting the shareholders. Over time, however, companies recognized that more stakeholders beyond the investors were also interested in their social and environmental practices. Thus, annual reports gradually expanded their role beyond financial disclosure and evolved into the public relations tool, aiming at a wider audience including employees and the general public (McQueen, 2001). In the framework of integrated reporting, companies seek to "provide a more comprehensive understanding of how a company creates value over time" and apply integrated communication to topics and issues that may potentially affect the organization's value-creation process (Kirchhoff et al., 2024). Interacting with stakeholders has become more accessible in some ways – but also more complex and demanding (Lund and Refshauge, 2024). Engaging a wide range of stakeholders has become a key strategic approach that supports not only financial performance but also long-term sustainability, innovation, and corporate social responsibility (Cornelissen, 2023).

In order to reach all stakeholders, ESG communication expands beyond corporate websites and formal reporting bodies. Social Media Platforms like LinkedIn, Facebook, Instagram or X (formerly known as Twitter) accommodate sustainability content from various organizations from all over the world. The omni-channel approach enables organizations to spread their messages to broader audiences and simultaneously engage in two-way communication and execute social listening. However, this entails certain risks. Casalegno et al. (2024) argue that insufficient communication may create the impression

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that companies are hiding some information, whereas excessive, or even poorly executed communication may lead to accusations of greenwashing. Studies have also found that stakeholders often respond more actively to general business-related posts than to CSR content on social media, possibly due to skepticism whether companies genuinely act in line with their claims (Cho et al., 2017).

ESG communication on social media – focus LinkedIn

While a considerable number of scholars have examined CSR communication, the main focus has been on core characteristics, challenges, and growing use on social media (Strottner & Huck-Sandhu, 2021; Ji et al., 2020; Nwagbara and Reid, 2013). Research focusing specifically on ESG communication on social media is far more limited (Casalegno et al., 2024). CSR and ESG are often mentioned together or treated as synonyms, with “sustainability” in corporate communication frequently serving as an umbrella term that encompasses both. ESG content is present on social media alongside formal reports, but unlike reporting, which follows strict standards, there are no specific parameters for how it should be communicated. Nor is there a universally agreed definition of what constitutes ESG communication versus CSR practice.

While the difference between ESG and CSR is clear in formal reporting, it becomes more ambiguous in online communication, where common strategies and overlapping topics are often used to reach stakeholders in the fastest and most accessible way. This lack of standardisation complicates the process of conducting a systematic literature review and makes it difficult to refer to ESG communication in a consistent and specific way. Most literature refers more generically to “sustainability” practices or CSR initiatives. However, ESG-related themes can be grouped into environmental factors (e.g., greenhouse gas emissions, energy efficiency, waste management), social factors (e.g., labour standards, employee safety, gender diversity), and governance indicators (e.g., stakeholder alignment, data privacy, ethics). These factors function as non-financial performance metrics to evaluate a company's societal and environmental impact, and are essential for assessing how companies manage ESG-related risks and their overall sustainability performance.

However, companies face reputational risks when perceived as either overstating their efforts or remaining too silent. In the first case, stakeholders may dismiss sustainability messaging as superficial marketing if not backed by substantive action. This is often the case with a “promotional” approach to sustainability communication (Cornelissen, 2023). In order to avoid greenwashing allegations and the public’s skepticism, ESG activities need to be perceived as genuine and credible. In the second case, when companies remain too silent or refrain from communicating their ESG actions, they may also raise suspicion. Stakeholders could interpret silence as a lack of transparency or even as a cover-up (greenhushing). Both extremes threaten corporate credibility and trust. When designing their ESG

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communication strategy for social media, firms must carefully navigate this fine line and decide which channels to use.

Social media offers distinct advantages when it comes to communicating about ESG-related efforts. One major benefit is its cost-effectiveness and wide accessibility, which allows organizations to reach a large audience frequently and efficiently (Yang et al., 2020). In recent years, LinkedIn has become an increasingly important platform for corporate communications. As the leading and fastest-growing professional social networking site, it enables companies to shape public agendas, showcase corporate culture and internal activities, build communities, and raise awareness about the organisation (Lipińska, 2018). Despite LinkedIn's relevance to all facets of corporate communication, existing research has largely been confined to how companies use LinkedIn to attract and manage employee relationships (see, i.e., Joglekar & Tan, 2022), disclose financial information (Yang at al., 2016) or use it for marketing (Jenifer et al., 2023). However, little research has been conducted into how companies use LinkedIn to communicate about their E and S commitments. Our first research question is:

RQ1. To what extent do companies emphasize environmental (E) versus social (S) topics in their LinkedIn posts?

Contextuality: Variances in ESG communication

Research found that ESG communication might vary across industries: The strategic deployment of ESG concepts may serve the purpose of shaping industry-specific norms (Nielsen and Villadsen, 2023). Sectors with a high environmental footprint such as energy, aviation, and manufacturing are subject to more intense scrutiny regarding environmental issues (see, i.e., Leal Filho et al., 2024), whereas industries such as finance, technology, or consumer services are more closely associated with social topics including diversity, labor practices, and inclusion (see, i.e., Dhaliwal et al., 2012). Regarding sustainability reporting, environmentally sensitive sectors, such as oil, gas and chemicals, display a relatively higher share of environmental content compared to other industries. Reports in these industries frequently highlight carbon reduction initiatives, renewable energy transitions, or pollution control measures, which can be interpreted as a compensatory communication strategy aimed at mitigating reputational risks (Lukács et al., 2025). By contrast, service-oriented industries, including finance, consulting, retail, or IT, demonstrate a stronger focus on social topics. Their communication is often centered on themes such as diversity and inclusion, employee well-being, philanthropic initiatives, and community engagement (Matakanye et al., 2021). Accordingly, a study on CEO and ESG communication on LinkedIn found that the frequency and visibility of ES versus non-ES posts differ across industries (Filotto et al., 2023): In environmentally intensive industries, the proportion of ES-related posts is generally higher, reflecting both stakeholder pressure and the need to counterbalance negative associations with ecological harm. Industries with high environmental exposure may prioritize

environmental framing to safeguard legitimacy, while socially oriented sectors leverage ES communication to strengthen corporate culture and employer branding. Despite these divergences, a thread emerges across all industries: the strategic communication of their alignment with sustainability and responsibility discourses. This demonstrates that while the "what" of ESG communication may differ by industry, the "why" – the pursuit of legitimacy and stakeholder trust – remains a shared driver (Crace and Gehman, 2023). Our second research question is:

RQ2. How does the number of E versus S posts vary across industries?

While industry affiliation defines the specific pressures, opportunities, and legitimacy challenges companies face, national and cultural contexts set the broader framework for stakeholder expectations. Roy and Mukherjee's (2025) research indicated that ESG disclosure practices were derived not from solely the economic factors, but from the national culture. Based on Hofstede's (1980) cultural dimensions, the study suggests a link between power-distance, long-term orientation and individualism and ESG disclosures. Societies with higher individualism tended to show better ESG disclosures, while high power-distance correlated with weaker ESG practices (Roy and Mukherjee, 2025); long-term oriented societies were more aligned with sustainability practices and reflected cautious and mindful use of resources. High uncertainty avoidance of the cultures, on another hand, correlated with stronger environmental and social responsibility (Roy & Mukherjee, 2025). Payer et al.'s (2025, p. 14) study yielded similar results for the German-speaking region. The suggest that ESG is not a "universally uniform concept but one that is context-dependent", and that cultural factors shape ESG preferences. Thus, cultural patterns across different regions might shape the ways in which companies communicate their environmental and social commitments. Against this backdrop, the analysis of LinkedIn posts across geographical regions might provide insights into how companies strategically frame their ES narratives in accordance with sectoral expectations. Our third research question is:

RQ3. How does the number of E versus S posts vary across regions?

ESG communication practices: Media type and communication style

Effective sustainability communication on social media is driven by several key factors. First, the fit between the CSR message and the company's core business activities significantly boosts communication effectiveness; when the initiative aligns with brand values and is relevant to the customer base, audiences are more receptive and responsive (Fernández et al., 2022). Second, CSR efforts that promote psychological stakeholder empowerment by inviting people to actively participate in or co-create aspects of the CSR initiative are more effective than messages that merely inform audiences. Third, the use of emotional appeals, such as messages focusing on social justice and the well-being of people, further enhances positive consumer attitudes and behavioral intentions toward the brand (Fernández et al., 2022). Finally, recommendations include posting daily updates, using appropriate

channels and ensuring messages consistency and, when communicating a company's sustainability accomplishments, providing concrete, detailed information rather than vague or generalized statements (Reilly & Hynan, 2014).

Regarding media type, LinkedIn posts can consist of text only, text and picture, text and video, text and link, or text and survey (Reilly & Hynan, 2014). Text-only postings are the most basic form of communication on the internet. In LinkedIn, text is often supplemented with a picture (photo, graphics, or other visual content). In social media, visual additions are often essential. This is evident on LinkedIn, whenever photos or graphics take central stage and the text is in the caption. Text and video include a sequence of moving images that "combine the power of visual with other modes" (Guerra, 2026). In the context of communicating ESG information, a post could include a link to a website, report or survey. Our fourth research question is:

RQ4. Does the choice of media type vary across E versus S posts?

Additionally, the format of how content is communicated influences how messages are perceived by stakeholders. The strategic use of communication modes is important for conveying not just information, but also a company's ES engagements. Huck-Sandhu (2014) introduced five modes of corporate communication: informative, explanatory, evaluative, narrative, and discursive mode (see table 1).

Informative mode	Focuses on presenting facts and results in a neutral, objective manner. A company communicates concrete data, events, or company actions without interpretation, fulfilling stakeholders' need for reliable knowledge.
Explanatory mode	Goes beyond facts by clarifying logic, background, and context. A company provides reasoning, instructions, or detailed explanations - helping audiences understand the "why" behind decisions, processes, or issues.
Evaluative mode	Expresses opinions, emphasizes judgments, and recommendations. A company interprets events, highlights company positions, and communicates value-based assessments, giving stakeholders a sense of orientation and stance.
Narrative mode	Frames information as stories with actors, chronology, and dramatization. A company combines facts with context and emotion, fostering identification with protagonists and enhancing entertainment and engagement.
Discursive mode	It is rooted in argument and negotiation. A company highlights dialogue, presenting diverse positions and exchanges between organizations and stakeholders, often in response to questions, criticism, or public debates.

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Table 1: Communication modes (Huck-Sandhu, 2014, p. 655-656, translated by authors).

These modes enable organizations to communicate ESG messages with authenticity and impact (Huck-Sandhu, 2014), depending on a given communication goal. As they have been empirically tested in the context of corporate communication, it can be assumed that they also manifest in companies' ESG communication. However, no research has been conducted into whether and how communication modes might be used for ESG communication on LinkedIn as well. Our fifth research question is:

RQ5. Does the choice of communication modes vary across E versus S posts?

Methods and Data

To examine how top-reputed companies communicate their environmental and social efforts on LinkedIn, a content analysis of corporate posts was conducted. Research indicates that reputation and ESG are closely intertwined, with ESG practices shown to strengthen corporate reputation by enhancing stakeholder trust and investment attractiveness (Reichelt & Pires, 2025). On this basis, it can be assumed that firms with strong reputational standing are more likely to demonstrate advanced ESG communication practices. During the selection stage, the Global RepTrak 2024 list served as the primary reference. The RepTrak provides insights into the most reputable corporations worldwide and annually publishes the top 100 companies with strongest corporate reputation. The 100 companies listed in the ranking were filtered, and those whose headquarters were active members of the United Nation's Global Compact Network were selected. This step served two purposes: First, active UN Global Compact reporting signals a substantive organisational commitment to sustainability and social issues that extends beyond compliance. Second, focusing on headquarters accounts ensures that the analysis captures the organisation's central strategic voice, rather than country-specific pages that often reflect localised marketing campaigns. Following the verification that companies' headquarters were present on LinkedIn and actively posting corporate content on the platform, 60 companies were eventually selected for the research sample. As Microsoft and Schneider Electric maintained separate LinkedIn pages on sustainability initiatives, the analysis was conducted on their main corporate pages rather than sustainability-specific subpages to capture the primary corporate voice.

To investigate whether communication practices differ across contexts, the 60 firms were grouped into nine industry categories and assigned to four regions based on headquarters location. Data were collected manually from the official LinkedIn headquarters pages of the selected firms. The collection window spanned 1 July 2024 to 31 May 2025, yielding a total of 11,964 posts that were published by the 60 companies. The timeframe of 11 months was based on LinkedIn's technical accessibility. In total, 11,964 posts were gathered, of which 1,856 met the study's Environmental and Social (ES) criteria and were coded for detailed analysis. As mentioned above, an initial observation of corporate communication practices on LinkedIn revealed that governance-related content is generally absent from these

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platforms. Consequently, the scope of the analysis was deliberately narrowed to Environmental and Social content (hereafter referred to as ES) and it reflects the communicative reality of LinkedIn rather than a dismissal of governance as an integral component of ESG. As only one of the 60 firms was based in South America, this region was excluded from detailed comparative analysis regarding country; the company, however, remained part of sample and analysis. All North American firms in the sample are from the USA.

In order to ensure conceptual clarity in defining the terms "Environment" and "Social", the GRI Glossary was employed as a reference. The GRI Standards provide a set of internationally recognized frameworks and standards for sustainability reporting, which makes it easier for the companies to report on how their activities affect the environment, society, and the economy. For analytical purposes, environmental and social content was then grouped into two sub-categories each (see Table 2) and a mixed category for posts addressing both environmental and social issues.

ES Category	Content Keywords
Climate and Emissions (E1)	Greenhouse Gas Emissions (GHG), Carbon Mitigation, and Air Quality. Indicative keywords include: carbon dioxide (CO_2) equivalent, biogenic carbon dioxide (CO_2) emission, direct (Scope 1) GHG emissions, indirect (Scope 2 and Scope 3) GHG emissions, global warming potential (GWP), greenhouse gas (GHG) trade, scope of GHG emissions, reduction of GHG emissions, ozone-depleting substances (ODS), CFC-11 equivalent, significant air emissions, mitigation.
Resource Use, Recycling, and Biodiversity (E2)	Refers to corporate communication on resource efficiency, circular economy practices, and biodiversity protection. Indicative keywords include: circularity measures, renewable and non-renewable energy sources, renewable and non-renewable materials, recycled input material, recovery, recycling, reclamation, preparation for reuse, waste, waste disposal method, incineration, landfilling, disposal, energy reduction, conservation and efficiency initiatives, areas of high biodiversity value, legally or non-legally protected areas, restoration, significant impact on biodiversity, and water-related issues.
Human Rights, Diversity, and Inclusion (S1)	Refers to corporate communication addressing human rights, fair labor practices, and diversity/inclusion. Indicative keywords include: human rights, forced or compulsory labour, discrimination, under-represented or vulnerable groups, indicators of diversity, indigenous peoples, grievance, grievance mechanisms, remedy/remediation.

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Community Support and Development (S2)	Refers to corporate communication emphasising local community engagement and development. Indicative keywords include: community development programs, local community initiatives, and related social support activities.

Table 2: Glossary of ES Categories and Keywords adapted from the GRI Standards (Global Reporting Initiative 2021).

In addition to thematic classification, posts were analyzed according to their communication mode and by media type typology. The coding was conducted over a period of four months by four coders. Categories with an objectively verifiable, unambiguous value (post title, company, industry, country, ES topic, media type) were coded by a single coder. To assess the consistency of the coding of the interpretively open category “mode of communication”, a second coder independently coded a random subsample of 200 postings, representing 11% of the dataset. The intercoder reliability was calculated using Cohen’s kappa (κ). The analysis yielded a kappa coefficient of .826, with an approximate significance level of $p > .001$. This kappa value indicates almost perfect agreement between the two coders (Landis & Koch, 1977). All data collection, coding, and quantitative calculations were carried out in SPSS Statistics 29.

Results

Of the 11,964 posts published by the 60 companies during the study period, 15,5% (1,856 posts) dealt with environmental and/or social topics. That ES posts make up only a small percentage of total posts signals prioritization, and ES content remains a minority share of firms’ overall LinkedIn communication. This relatively low proportion of 15% suggests that ES topics are deployed selectively – presumably when there is substantive content or high reputational salience. Prior CSR communication studies (see, i.e., Cho et al., 2017) have similarly noted that CSR messaging typically comprises a limited portion of firms’ social media activity, often to avoid perceptions of over-promoting responsibility efforts without substantiating action. However, there are considerable differences between the companies: While, as an example, Ferrari published only one ES post out of 363 (0,3%), Electrolux had a 43% share of ES posts. Natura & Co. (42%), Air Liquide (37%), IKEA (36%), BASF (35%), Henkel (33%), Novo Nordisk (32%) and Lavazza (30%) had the highest proportion of ES content, while Ferrari, SAP (2%), Hilton, Intel and Qualcomm (each 4%), Microsoft (5%) and Emirates (6%) had the lowest.

RQ1. To what extent do companies emphasize environmental (E) versus social (S) topics in their LinkedIn posts?

An analysis of thematic composition of the ES posts reveals that there is diversity in terms of posting. As shown in Table 3, of the 1,856 examined ES posts, about 39% are environmental, 47% are social

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and 13% are mixed. This clearly shows that social posts occurred most frequently, followed by environmental posts and a comparatively small number of mixed posts, that included both E and S topics.

Environmental		731	39,4%
	Climate and Emissions (E1)	367	19,8%
	Resource Use, Recycling, and Biodiversity (E2)	364	19,6%
Social		880	47,4%
	Diversity and Inclusion (S1)	520	28,0%
	Community Development (S2)	360	19,4%
Mixed	Mix of Environmental and Social Themes (M)	245	13,2%
Total		**1,856**	**100%**

Table 3: Frequency of ES posts (percentages have been rounded).

In the distribution within themes, environmental posts are almost evenly divided between 'Climate and Emissions' (E1) on the one hand, and 'Resource Use, Recycling and Biodiversity' (E2) on the other hand (both approx. 50% of all E posts). In the social theme, there is a dominance of 'Diversity and Inclusion' (S1) topics (59% of all S posts) compared to 'Community Development' (S2) topics (41% of S posts).

RQ2. How does the number of E versus S posts vary across industries?

The second research question examines industry level differences in ES postings. An industry-wise analysis of ES communication reveals significant differences in both frequency and thematic emphasis. The highest share of ES posting occurs in Energy/Industrial/Manufacturing companies. 30% of all LinkedIn posts in these companies are ES related (see Table 4). This highlights that companies in heavy natural resource use sectors feel a heightened need to communicate ES commitments.

Industry	Climate and Emissions	Resource Use, Recycling, and Biodiversity (E2)	Diversity and Inclusion	Community Development (S2)	Mixed (M)	No. of ES posts total	No. of LinkedIn posts total
Technology (n=7)	47	27	52	52	29	207	2,451
Automotive (n=8)	41	74	50	19	20	204	1,876

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Electronics (n=9)	64	72	71	34	25	266	1,536
Energy / Industrial / Manufacturing (n=4)	160	60	57	22	65	364	1,207
Hospitality, Travel & Airlines (n=7)	18	15	54	27	10	124	1,142
Retail & E-Commerce (n=9)	9	35	36	48	16	144	1,094
Consumer Goods (n=6)	16	45	106	59	58	284	1,093
Food & Beverage (n=5)	5	20	33	53	13	124	668
Finance & Payments (n=2)	3	10	14	24	1	52	495
Pharmaceuticals & Health (n=3)	4	6	47	22	8	87	406
Total	**367** ***19,8%***	**364** ***19,6%***	**520** ***28,0%***	**360** ***19,4%***	**245** ***13,2%***	**1,856** ***100%***	**11,964**

Table 4: Frequency of ES posts by industry (percentages have been rounded).

As Table 4 depicts, the communication in this industry strongly leans towards posting about topics of ‘Climate and Emissions’ (E1) which is consistent with expectations on carbon-heavy operation industries. Similarly, automotive companies put a strong emphasis on ‘Resource use, Recycling, and Biodiversity’ (E2), while posts about social issues dominate in people-centered industries such as

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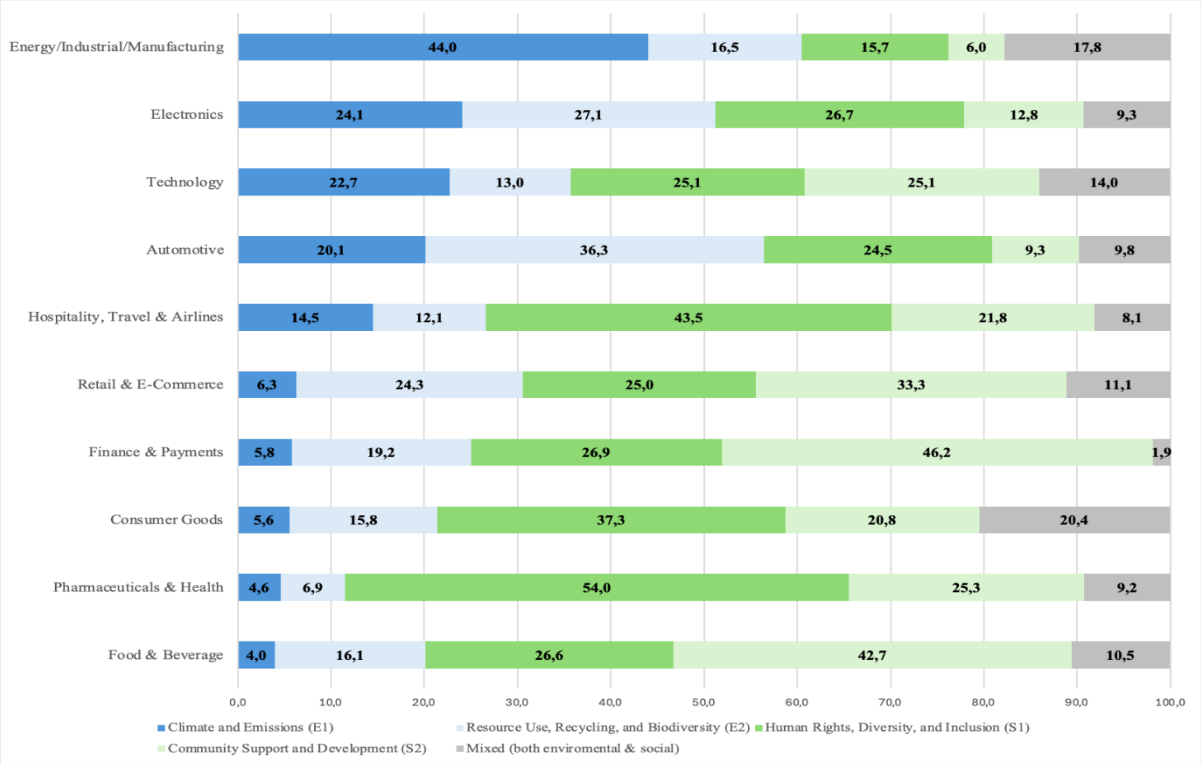

Figure 1: ES distribution by industry (percentages have been rounded).

Pharmaceuticals & Health or Hospitality, Travel & Airlines. At first glance, it is obvious that Consumer Goods companies address social issues related to 'Diversity and Inclusion' (S1) to a greater extent than 'Community Development' (S2). In electronics companies, E1, E2 and S1 topics all receive similar levels of posting, while 'Community Development' (S2) is somewhat less prominent. In the automotive sector, the most common posts are E2 and S1, with E1 posts following closely behind. Technology companies predominantly post on S1- and S2-relativ topics, with E1 posts also constituting an important share.

The industry-wise analysis of the posts reveals that posting trends are diverse and that industry pressures and stakeholder expectations shape the volume and thematic direction of ES communication (see Figure 1). Carbon-intensive industries and industries with big environmental resource use either choose to extensively communicate environmental matters or have relatively low ES communication. Consumer-facing industries like Pharmaceuticals & Health, Food & Beverage, Consumer Goods, Finance & Payments and Hospitality, Travel & Airlines prioritize communication of social initiatives. A Pearson chi-square test of independence was conducted to examine this relationship more closely. The distribution of ES topics differs systematically across industries (χ^2 (36, n=1,856) = 426,18, p<.001, Carmer's V=.25), indicating a moderate effect, corroborated by a similar likelihood-ratio result (χ^2 (36)

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= 458,87, p<.001). No cells (0%) had an expected frequency below 5, and the minimum expected count was 6.86.

RQ3. How does the number of E versus S posts vary across regions?

When grouped together, there are three geographical regions that can be analyzed: Asia, Europe and North America. Natura & Co., a South American company, was excluded from the analysis, resulting in a sample of 59 companies (n=1,798 posts) for the subsequent evaluation. While the overall trend of ES postings is balanced, region-wise examination shows major differences: European companies exhibit the highest relative emphasis on ES content with 18% of their total posts being ES centered. Asian companies address ES content with 14% of all posts. North American companies (in our sample all located in the USA) display a lower share of ES posts of 11%. Thus, ES content seems to be most prominent and visible in companies with their headquarters in Europe. The findings highlight major differences in ES topics. In companies headquartered in Europe and companies headquartered in Asia, around 45% of posts relate to environmental topics (E1, E2). The roughly equal distribution of 'Climate and Emissions' (E1) and 'Resource Use, Recycling, and Biodiversity' (E2) topics also indicates a high degree of similarity in this regard. Social topics account for 42% of European topics. Topics relating to 'Diversity and Inclusion' (S1, 27%) are more prevalent than topics of 'Community Development' (S2, 15%). In Asian companies, social topics play a slightly less, yet still important, role in the LinkedIn posts examined. 15% of posts relate to 'Diversity and Inclusion' (S1) topics and 21% to 'Community Development' (S2) topics. A slightly higher proportion of mixed posts can be seen in Asian than in European companies. The results for the US-based companies differ significantly. Here, social topics clearly dominate. 38% of these posts relate to 'Diversity and Inclusion' (S1), while 31% relate to 'Community Development' (S2) topics. By contrast, environmental topics play a comparatively minor role, accounting for just 13% of 'Resource Use, Recycling, and Biodiversity' (E2) topics and 9% of 'Climate and Emissions' (E1) topics. Type of post and region were significantly related, although the strength of the relationship was comparatively modest (χ^2 (8, n=1,798) = 123,68, p<.001, Cramer's V=.19), mirrored by the likelihood-ratio statistic (χ^2 (8) = 129,25, p<.001). All expected cell frequencies exceeded the recommended minimum (lowest expected count = 19,19), so the assumptions underlying the chi-square test were fully met.

However, some industries are heavily concentrated in particular regions. Electronics companies, are predominantly headquartered in Asia, Energy/Industrial/Manufacturing in Europe and Technology in North America. Other industries are more evenly spread. The distribution of industries differs systematically across countries χ^2 (18, n=1,800) = 985,67, p<.001, Cramer's V=.52), indicating a large effect, corroborated by a similar likelihood-ratio result (χ^2 (18) = 1,033,39, p<.001). Only one cell (3.3%) had an expected frequency below 5, and the minimum expected count was 4.59.

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RQ4: Does the choice of media type vary across E versus S posts?

The data shows a distinctly different distribution for the media types. Posts containing text and images dominate by a wide margin, accounting for nearly 63% of all ES posts. Text and video are the second most common combination in ES posts, accounting for 27% of all posts. Posts containing text and a link make up around 8% of ES posts, text alone just under 2%. Posts containing text and a survey are almost nonexistent, accounting for only 0.5%. When examining the results by topic, communicators primarily used posts containing text and video, text and picture as well as text and link to communicate about 'Human Rights, Diversity, and Inclusion' (S1) topics. S2 topics ('Community Support and Development') were communicated with posts including picture, link or video. The few posts on 'Climate and Emissions' (E2) topics showed a focus on posts with text and survey, followed by text-only posts. 'Resource Use, Recycling, and Biodiversity' (E2) topics were predominantly communicated through text-only posts. In general, environmental topics seemed to be communicated in a more "factual" manner, with a text- and data-driven approach to communication. By comparison, text with video was most often used for 'Human Rights, Diversity, and Inclusion' (S1) topics.

The findings show that the choice of media type varies depending on whether the topic is E or S. Posts containing only text (n=28) are primarily used for addressing ecological topics. 46% of these posts relate to 'Resource Use, Recycling, and Biodiversity' (E2) topics, and 29% relate to 'Climate and Emissions' (E1) topics. By contrast, only about 14% overall address S topics. Posts containing text and pictures (n=1,160) are used relatively evenly across all E and S topics, though there is a slight predominance of 'Community Support and Development' (S1) topics (27%, compared to around 20% each for E1, E2 and S2). For posts containing text and video (n=507), the proportion of social topics was even higher. Specifically, 32% of all posts with text and video related to 'Human Rights, Diversity, and Inclusion' (S1) topics and 17.8% to 'Community Support and Development' (S2) topics. The total share for ecological topics amounted to 39%. Posts containing text and link (n=152) were also used slightly more frequently for social topics (46% in total) than for ecological topics (34%). The association between ES post and media type is significant, albeit comparatively (χ^2 (16, n=1,856) = 38,58, p<.001, Cramer's V=.07) – a result echoed by the likelihood-ratio test (χ^2 (16) = 38,71, p<.001). However, since six cells (24,0%) had an expected frequency below 5 and the minimum expected count was only 1.19, this finding should be interpreted with some caution.

RQ5: Does the choice of communication modes vary across E versus S posts?

The results show that 60% and thus a clear majority of posts are written in informative mode. Around 17% of posts are explanatory and 17% narrative, while only 7% are evaluative. The informative mode can therefore clearly be identified as the dominant mode in ES communication. It is used for all ES content. The explanatory mode is most evident in environmental topics. The evaluative mode dominates

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posts on 'Diversity and Inclusion' (S1). The narrative mode is predominantly found in LinkedIn posts about social issues. Only three posts were found in the discursive mode, so no conclusions can be drawn. However, it is surprising that almost no discursive posts were found for ES topics. This raises the question of whether discursive content plays a role in ESG communication but is not used on LinkedIn, whether it is simply not relevant to ESG topics.

Examining the relationship between communication mode and ES topics reveals some interesting findings. The informative mode is used fairly consistently across all topics, ranging from 19% to 24%. It is also most frequently part of mixed posts. The explanatory mode is dominant in environmental topics. 32% of all coded posts that exhibit an explanatory mode deal with 'Climate and Emissions' (E1) topics, while 36% deal with 'Resource Use, Recycling, and Biodiversity' (E2) topics. Social topics play a clearly secondary role, accounting for around 12% each, while mixed posts are rare. The evaluative and narrative modes are used most frequently for social topics, and much less frequently for environmental ones. Both modes appear in over 48% of posts on Human Rights, 'Diversity and Inclusion' (S1) topics. The narrative mode is used in a further 30% of posts on 'Community Support and Development' (S2). Type of post and communication mode showed a highly significant relationship (χ^2 (16, n=1,856) = 285,89, p<.001, Cramer's V=.20). The data indicate a moderate effect, also corroborated by the likelihood-ratio test (χ^2 (16) = 292,27, p<.001). These results should be interpreted with caution, however, as five cells (20,0%) had an expected frequency below 5, with a minimum expected count of only 0.40.

Discussion

While the results confirm that ESG is an established theme in corporate communication on LinkedIn, they also reveal important nuances: ESG is far from dominant in overall corporate messaging, industry and regional contexts shape its visibility. Social topics concerning 'Diversity and Inclusion' (S1) topics tend to be communicated more frequently than environmental ones – however, depending on company, industry and region. Examining the topical frequency in general, a key contrast emerges: companies post more frequently about 'Diversity and Inclusion" (S1), but "Resource Use, Recycling, and Biodiversity' (E2) attract the highest engagement. This suggests that audiences may be especially interested in topics such as biodiversity and sustainable sourcing. One possible interpretation is that companies are afraid of being accused of greenwashing. Consequently, they may consider social topics to be "safer". Song and Wen (2019) have analyzed this pattern, noting a similar behavior by controversial companies in their CSR YouTube strategy and observing a prevalence of content focused on the social issues addressed by their CSR programs.

From an industry perspective, the results are uneven and partly challenge previous findings on how controversial companies disclose sustainability information (Song and Wen 2019). While firms in highly

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resource-intensive sectors such as Energy/Industrial/Manufacturing, Automotive and Electronics – often under strong environmental scrutiny – do demonstrate robust environmental communication (E1/E2), other polluting industries, including Retail & E-Commerce, Food & Beverages, Hospitality, Travel & Airlines, and Pharmaceuticals & Health, do not. This inconsistency makes generalizations difficult and highlights the need for more in-depth, sector-specific research. One possible explanation is that B2B companies tend to emphasize environmental topics, whereas B2C companies focus more on social issues. However, the results indicate that ES communication is not a uniform practice but is strategically adapted to each company's and industry's strategic positioning.

Regional patterns also matter. European and Asian companies produce a consistent number of environmental posts. In contrast, North American companies publish far more social posts than environmental ones. This pattern might be a reflection of the regulatory differences between the EU and the US. The EU adopts a systemic approach centered on transparency, accountability, and supply chain responsibility. The Corporate Sustainability Reporting Directive (CSRD) and European Sustainability Reporting Standards (ESRS) mandate detailed ESG disclosures for both EU and non-EU companies, while the European Green Deal, EU Taxonomy, and Emissions Trading System (ETS) embed sustainability into broader economic policy. In contrast, the US framework, led by the Securities and Exchange Commission (SEC) and climate disclosure rules, applies only to publicly traded firms and focuses primarily on material climate-related risks and emissions, aligning with investor-focused standards such as the Task Force on Climate-related Financial Disclosures (TCFD). Unlike the EU's binding requirements, penalties, and corporate sustainability due diligence (e.g., CSDDD), the US relies more on voluntary initiatives and fragmented state-level policies. Another possible explanation for the marked difference in the distribution of ES postings across regions might be the fact that US-based companies make more use of remembrance days, such as Black History Month, than European or Asian companies, as suggested by our content analysis.

Regarding communication mode, previous research recommends detailed, specific language in ESG communication (Reilly and Hynan, 2014). The findings suggest that communication mode clearly varies across E versus S posts. The explanatory mode is most evident in environmental topics. One hypothesis could be that E1 and E2 topics are more complex and technical in nature, requiring more explanation than social topics. However, this paper's content analysis found that explanatory posts received the lowest engagement in social categories, while narrative posts performed best. This study also found that media formats differ. Posts combining text with images or videos achieved the highest engagement rates, confirming earlier findings by Reilly and Hynan (2014) on the importance of interactive and visually engaging content.

Due to its design, this study has several limitations: First, LinkedIn as a platform imposed technical restrictions on data collection. Only the most recent 500 posts were visible per company, meaning older

content could not be retrieved. In order to ensure a consistent data basis for all companies, the data collection period was therefore set to a fixed time frame so that a complete survey could be carried out. The platform also produced occasional interface errors that interrupted scrolling and required repeated refreshing to continue the extraction process. This may have led to minor inaccuracies in the total post counts, though not to an extent that threatens the validity of the findings. Finally, LinkedIn's interface does not display the precise posting date for all entries; to address this, an open-source web-based LinkedIn Post Timestamp Extractor (Boyd) was employed. Second, while qualitative content analysis allows for nuanced interpretation, it also involves a degree of subjectivity. Distinguishing between categories such as "explanatory" and "informative" tones was not always straightforward. To mitigate this, ambiguous posts were cross-validated within the research team. Third, the exclusive focus on LinkedIn limits the generalizability of results across other social media platforms, where both audiences and communication strategies may differ significantly. LinkedIn is particularly oriented toward professional stakeholders, which may explain certain content patterns that would not appear on more consumer-focused channels such as Instagram or TikTok. Future studies could broaden the scope to multiple platforms to capture a more holistic view of corporate ESG communication.

Within the scope of these limitations, this study makes several contributions to the growing field of ESG communication research. By focusing on highly reputable and sustainability-oriented companies – identified through the Global RepTrak 2024 ranking and cross-verified with membership in the UN Global Compact – it highlights how leading global firms communicate their environmental and social commitments on LinkedIn. This selection approach ensures that the findings are representative of companies under both strong reputational expectations and explicit sustainability obligations. The use of qualitative content analysis on 11,964 corporate posts (with 1,856 analyzed in depth) provides examinations of ESG messaging on professional social media. By coding content into subcategories defined by the GRI, the study offers a structured and internationally comparable framework. This makes it possible to assess not only the volume of ESG-related communication but also the strategic emphasis placed on environmental versus social topics. In addition, the study advances methodological discussions in ESG communication research by adopting a keyword- and codification-based approach. This allowed for the systematic identification of patterns in engagement levels across both content style and media type, and it makes the study directly relevant for practitioners who want to understand which ESG topics and communication strategies resonate most with professional audiences. The analysis of ESG posts as a proportion of overall corporate communication also provides clear insights into how much priority companies assign to sustainability when communicating on LinkedIn.

This study was based on an analysis of posts that the 60 companies surveyed had posted on their corporate LinkedIn accounts between July 1, 2024, and May 31, 2025. Future research can build on various aspects of this study. Since this content analysis was conducted, the prerequisites and

challenges for ESG communication have changed considerably. The political and legislative context for corporate ESG communication has shifted in both the European Union and the US. Future research could replicate this content analysis for companies based in the United States of America and in the European Union to determine how the new political and legislative contexts have influenced in ES reporting on LinkedIn. Using a longitudinal design could help researchers overcome LinkedIn's restrictions on post visibility. This design would allow researchers to track and analyze how ESG communication evolves over longer periods. In doing so, they could also make more systematic use of specific occasions, such as international days (Earth Hour, Global Recycling Day, International Women's Day), as communication opportunities. Future work could also enhance methodological depth by exploring the sentiment and content of user responses. A sentiment analysis of comments, i.e., could reveal how stakeholders perceive ESG communication and whether it triggers skepticism around issues like greenwashing or greenhushing. This approach would provide more insights into the complex nexus between corporate sustainability communication and public perception.

Conclusion

This study explored how the top-reputed companies that report to the UN Global Compact use LinkedIn to communicate their environmental and social commitments. The findings indicate that, while ESG communication is now a regular part of corporate messaging on LinkedIn, it is far from dominant and varies considerably by topic, industry and geography. Companies tend to emphasize social issues, particularly diversity and inclusion. Regional differences highlight how local contexts shape communication: North American firms lean more on social themes, while European and Asian companies communicate more environmental content. Industry differences are less uniform, but a general split appears between B2B firms, which favor environmental topics to signal credibility, and B2C firms, which focus on social themes to connect with consumers. In terms of communication style, informational posts are dominant. These findings reinforce the importance of both content and format in shaping stakeholder responses. Overall, the results suggest that companies should carefully balance their ESG communication strategies. By paying closer attention to audience interests – particularly around environmental issues and by using more engaging formats and narratives, firms can both strengthen stakeholder trust and enhance the impact of their sustainability communication.

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