

# Systemic Functional Linguistics in the Rhetorical Strategies of Persuasion: A Longitudinal Study of Transitivity and Ergativity in the Rhetoric of *Saras' Sustainability Reports*

Antonio Piga<sup>1</sup>

<sup>1</sup> University of Cagliari, Italy

Correspondence: Antonio Piga, University of Cagliari, Italy.

Received: March 30, 2023

Accepted: May 23, 2023

Online Published: May 31, 2023

doi:10.5539/ijel.v13n4p24

URL: <https://doi.org/10.5539/ijel.v13n4p24>

## Abstract

This study explores the correlation between Systemic Functional Linguistics (SFL) and Critical Discourse Analysis (CDA) as tools for analysing the evolution of rhetoric in the communicative strategies adopted in a company's Reports on social and environmental responsibility. In more specific terms, Transitivity and Ergativity—concepts from Systemic Functional Linguistics (SFL)—through the lenses of CDA, are employed as a theoretical means for the analysis of a longitudinal study in the communicative strategies employed by *Saras SpA* pre- and during the Covid-19 pandemic crisis. *Saras* is an Italian joint-stock company operating in oil refining and power generation.

The qualitative and quantitative linguistic analysis carried out using Sketch Engine software, aims to identify and explain how rhetoric is built and presented through language use in *Saras SpA Sustainability Reports*. Specific focus is given to communication strategies towards local and global communities and stakeholders in the years immediately before and during the Covid-19 pandemic. The rationale behind the study lies in the fact that 2020 and 2021 have been among the most difficult years since the end of World War II. Lives were abruptly turned upside down by the pandemic, which had grave negative effects on people's health and on the economy. The result has been a threefold crisis involving health, the economy and social tension, with the refining sector being one of the hardest hit, since the oil refining industry was one of the most affected industries due to the general reduction in mobility and oil consumption brought about by the virus-fighting measures.

Emphasis is placed on the construction of rhetorical strategies pre- and during the pandemic crisis using the representational process of Transitivity and Ergativity, thus revealing the close relationship between the use language in terms of grammatical configuration encoded and semantic roles of syntactic transformation on the one hand, and rhetorical assumptions on the other. The results show that linguistic decisions regarding Transitivity and Ergativity choices play a crucial role in how effective writing achieves its rhetorical aims in terms of extending and maintaining dominant and implicit ideologies and underlying persuasive actions, and that some rhetorical motivation is perpetuated—if not actually overtly or subtly strengthened—in social-environmental Reports issued in the midst of the Covid-19 pandemic crisis.

**Keywords:** systemic functional linguistics, sustainability, critical discourse analysis, transitivity, ergativity

## 1. Introduction

The idea of 'sustainability' clearly derives from a school of thought that challenges championing economic development which ignores the environment and ultimately leads to a point where resources are exhausted and human life is clearly endangered (Bastardas-Boarda, 2005). In this respect, the last few years have seen a rise in the importance of sustainability to business. Public expectations regarding the role of business in addressing those challenges have changed as a result of structural transformations in government-business-society relationships and changes in the external environment, such as growing community concern over environmental issues (e.g., climate change, natural resources, ecology, biodiversity loss, disappearance of species and culture) (Coffey & Higgins, 2015; Matten & Crane, 2005). In order to implement economic and urbanistic development that is respectful of, integrated into, and in keeping with the dynamics of nature, academics and activists who hold this point of view have focused their energies on so called "sustainable development" or "lasting development" (Bastardas-Boarda, 2005, p. 11). These ideas help to enhance some of the material characteristics

of human life without harming other environmental elements that are even more essential and fundamental to nature—and they pose no further threat to human existence (Bastardas-Boarda, 2005). This is actually a combination of potentially opposing patterns, a stance that does not deprecate material or financial advancement, but neither does it deny that a wholesome environment is essential for the continuation of the species. It affirms that environmental, social and ecological morality are critical, because the basis of the problem lies not in legal provisions *per se* but in the scales of value shared by society and shaped by legal codification. Businesses, associations and commercial companies have thus become more strategic in how they approach social, community and environmental activities (Galpin & Whittington, 2012).

In this context, Sustainability Reporting has evolved as a valuable way for managers to focus on the challenges of sustainability while also enhancing business in company operations. In fact, business interest in Sustainability Reporting reflects the expanding significance of sustainability in general (Note 1). In line with its increasing strategic importance, the motivations and results of reporting have also changed (Higgins et al., 2015), in the sense that the majority of reporters feel social and public pressure and use their reporting to establish the credibility and trustworthiness of their corporations, societies, companies etc. (Deegan, 2002). According to Morhardt (2010; cfr. also Solomon & Lewis, 2002), reporting motivations incorporate other strategic benefits, including market (that is improving competitive position), political (reducing political pressure and regulation), social (avoidance of stakeholder challenges), and accountability (the company is contributing to sustainability) and of course outcomes. Indeed, over the past decades Sustainability Reporting has changed markedly (Coffey & Higgins, 2016). In its report dating back to 1999, KPMG (Note 2) suggests that “companies are not only expected to operate in a responsible manner, but are increasingly asked to demonstrate this publicly” (in Coffey & Higgins, 2016, p. 18). At the same time, by 2013 KPMG had begun to view sustainability reporting as “an essential business management tool. It is not—or should not be—something produced to appease potential critics and polish the corporate halo” (*ibidem*). Bearing this in mind, it is clear that sustainability reporting has provided a huge impact on how businesses have learned to understand sustainability. It has given business a voice in sustainability-related issues, enabled businesses to demonstrate their social and environmental performance, and increased public awareness of how companies approach sustainability-related issues.

## 2. Methodology and Theoretical Framework

This study is based on Systemic Functional Linguistics (SFL). This framework offers some theoretical constructs that help to unravel the rhetorical strategies as well as ideologies expressed diachronically in the discourse patterns employed by the four Saras Sustainability Reports in the two years before the pandemic crisis and in the midst of the pandemic. The article will be structured as follows: in the next two sections the Transitivity and Ergativity approach of SFL will be considered in greater detail followed by the analysis of the data both from a qualitative and quantitative perspective.

### 2.1 Systemic Functional Linguistics: Transitivity and Ergativity

The main theoretical framework employed in the data under scrutiny is Transitivity and Ergativity. This construct is based on Halliday’s Systemic Functional Linguistics (Halliday, 1994; cfr also Halliday & Matthiessen, 2004) and refers to how meaning is represented in the clause. It contributes to illuminating how speakers account for their perception of the outside world and how they represent their mental models of reality in language. Since Transitivity and Ergativity are concerned with the transmission of ideas and concepts, they are considered to fall within the sphere of the ideational meta-function of language (Cfr. Halliday & Matthiessen, 2004). Transitivity is a linguistic concept that deals with the propositional meanings and functions of syntactic components that involve processes, the participants therein and the circumstantial features associated with them on the one hand, and Agentivity on the other hand. The different representations that can be attested within processes, participants, circumstances and Agentivity models express different points of views signalling ideology and rhetoric in discourse. Indeed, in this respect, a significant portion of the social impact of discourse has to do exactly with how discourse selectively represents states of beings, actions, Agentivity, events and any given situation that may affect society (Matu, 2008). The use of language is thus a result of choices and the choices are driven by meaning. In other words, the reason why a given text experiences a particular kind of meaning is dependent on the author of the text, whether they be the speaker or writer (Fairclough, 2003).

Therefore, as already stated above, the semantic concept of Transitivity, which is fundamental and crucial in Halliday (1994) and a key tool in the analysis of the clause as a representation, is thus an essential component of the ideational function of language, since it shows the way authors encode and project their mental image of extralinguistic reality and how they perceive and account for, or rather how they want the reader or listener to account for and perceive their experience of the world around them (Cfr. Halliday, 1994; Halliday & Matthiessen,

2004; Fowler, 2007; Simpson, 1993). A central insight of SFL is that Transitivity is the basis of representation; it is the means by which the clause is employed to classify events and situations that happen on the outside—as well as the inside world—as being of a certain type. Additionally, Transitivity serves the purpose of classifying the same extralinguistic event in a variety of ways, opening up a multiplicity of options while simultaneously excluding some possibilities. Therefore, a speaker's choice or the choice of discourse is always important from a rhetorical and ideological standpoint.

Depending on whether they represent actions, speeches, states of mind, or states of being, etc. various processes can be distinguished in Transitivity, including Material processes (processes of doing and happening), Relational processes (processes of being), Verbalization processes (processes of saying) Mental processes (process of sensing) Existential processes (processes of existence), and behavioural processes (processes of psychology). For the scope of this study only Material, Relational, Mental and Existential processes will be taken into account.

Material transitivity processes are action-based processes (Note 3). These processes convey the idea that one entity “does” something that may also be reflected “into” another entity. There are two inherent participant roles that come with Material processes, namely the actor, which is the one that “does the deed” (Halliday & Matthiessen, 2004, p. 185) and the goal, which is optional and represents the individual or entity impacted by the process, or is “directed at” it (*ibidem*), as Halliday and Matthiessen (2004) state.

The Relational process of Transitivity expresses the process of being. According to Halliday (1994) Relational processes are clauses in which the “process” takes the structure of a type of relation between two participating entities (identifying type), or between one participating entity and an attribute (attributive type), or between a participant and a possessed entity. All of these three types may be formed with the verb *to be* or other types of copular verbs. In a more specific way, there are three main relational processes of transitivity: (a) Identifying, expressing a relationship of the form “X is a”; (b) possessive, expressing a relationship of the form “X has a”; and (c) attributive, expressing a relationship of the form “a is an attribute of x” (Halliday & Matthiessen, 2024, p. 219).

Mental processes are processes of sensing in which the significance of the feature of the “Senser” is that of being one who “senses”—feels, thinks, perceives etc. Since Mental Process clauses intrinsically have this property, namely that only elements that are “being credited with consciousness can function in them as one who feels, thinks, wants or perceives, one only has to put something into that role in order to turn it into a conscious being” (Halliday & Matthiessen, 2004, p. 202).

Existential processes refers to the fact that something exists or happens. From a structural point of view this process is realized by a *there*-construction and the verb *to be*—or any other related copular verb. The subject *there* is followed by a nominal group named Existent, that can be a phenomenon of any kind or an event that exists in the process.

It goes without saying that the selection from the different range of representations (processes) can be derived from a rhetorical perspective, since by presenting—or representing—the inner and the outer world to the reader in a certain way (consequently excluding the other possibilities), the author of the text can impose an ideological slant and view upon it.

Moving on to Ergativity, the second component of the analytical model and one which adds an important dimension in this framework of analysis, it is essential to point out that this component regards the ways in which the concepts of “agency and causation” relate to the processes expressed in the clause (Simpson, 1993, p. 92). This is especially true with regard to clauses that convey material processes; although, as will be explained in more detail below in 4.1.3, it can also involve the Relational Process of the Identifying type. The Ergative interpretation adds a further supplement, a sort of extra layer of meaning (Simpson, 1993) as it stands in an important relationship with the system of diathesis. Such clauses are neither active nor passive in voice but middle, and thus no feature of agency is displayed. According to Simpson (1993), Fowler (2007), and Reah (2002), the sequence of middle clauses is the following *Medium + process type* (something happened). Conversely, clauses which exhibit agency are non-middle in voice since they can be either active (*someone does something*) or passive (*something is done by someone* (Note 4). According to Simpson (1993, p. 94), a simple test to understand who the agent is would be to ask “who by?”, whereas in the case of middle clauses it would not be possible.

This system of options offered by Ergativity, voice and agentivity have thus important pragmatic and functional implications. Suffice is to say that the choice to either include or omit the agency from a given process represents a significant aspect in the construction of the message (cf. Fowler, 2007; Reah, 2002).

After having theoretically examined the grammar of Ergativity and Transitivity, and the related processes associated with it, this work will proceed with the description and the selection of the corpus under scrutiny and its analysis.

### 3. Corpus Description and Selection

The data under scrutiny was selected by the Sustainability Reports of *Saras SPA*. *Saras* is an Italian joint-stock company operating in oil refining and power generation. Sustainability Reports were chosen because they concern important topics such as social and environmental issues, and thus have a prominent function in the expression and construction of public opinion and to a large extent they display the company's ideological position and the rhetorical strategies of persuasion in communicating to local and global communities as well as to investors and stakeholders.

The rationale behind this study stems from the fact that the years 2020 and 2021 have been among the most challenging since the end of World War II. Having severe adverse effects on people's health and the economy the pandemic suddenly turned lives upside down. The result has been a triple crisis involving health, the economy, and social unrest, with the oil refining industry being among the most severely affected due to the general decline in mobility and oil consumption brought on by the virus-fighting measures.

The time period for data collection covers a period of four years: 2020 and 2021, namely those years hardest hit by the Covid-19 pandemic crisis. In order to harmonize the time span, it was decided to select the two years immediately before the pandemic crisis, i.e., 2018 and 2019; that is the two years in the midst of the pandemic and the two years before it. Sustainability Reports were chosen for two specific reasons. First, as stated above, they offer the most comprehensive informative overview of the local as well as the global community at large. Secondly, the fact that they are annual reports has made it possible to conduct a longitudinal linguistic analysis of the changes in the discourse practises and communicative modalities used by *Saras* in their 'glocal' interactions with people.

### 4. Analysis and Results

As stated above in Section 3, the Transitivity System serves chiefly to identify the experiential meaning in the clause (Halliday, 1994; Halliday & Matthiessen, 2004). In other words, to look at the way in which clauses are realized through different process types. Thus, the main purpose of the study is to answer the following research questions:

- 1) Employing the process of the Transitivity System, how does the *Saras Group* convey the social/environmental issues to their local and global community (as well as stakeholders) in the period immediately prior to the Covid-19 pandemic crisis and in the midst of the pandemic?
- 2) How many process types are there in the *Saras*' Sustainability Reports published before the pandemic crisis and in those published during the pandemic crisis?
- 3) What are the most common process types in the *Saras*' Sustainability Reports published before and during the pandemic crisis?
- 4) How is the Ergativity System structured in terms of participants' roles in Thematic or Rhematic position in the Sustainability Reports published before and during the pandemic crisis?

#### 4.1 Transitivity and Ergativity in the Data

Having discussed the theoretical aspect of Transitivity and Ergativity in Section 2 above, this particular section will dwell on its applicability to the data under scrutiny. In this Section Transitivity analysis is applied to The Sustainability Reports of *Saras SPA* in the time span of four years under consideration.

##### 4.1.1 Material Processes and Participants

As already stated above in 2.1, Material Processes are processes of "doing and happening" (Halliday & Matthiessen, 2004, p. 138). As can be seen from all the examples below, there are several types of material process in the *Saras*' Sustainability Reports:

- 1) *Saras* [Actor] works [Material Process] hard every day to achieve its objective of "zero accidental events", promoting a culture of safety through the BBS protocol, which concerns the monitoring and adoption of safe behaviours [Goal] to improve the safety standards at the workplace [Beneficiary]. (Sustainability Report 2018)
- 2) Furthermore, *Saras* [Actor] has invested [Material Process] over €100 million in health, safety & environment (HSE) [Goal] in the last three years, in order to protect the environment and improve the safety standards at the workplace [Beneficiary]. (Sustainability Report 2019)

3) Saras Group [Actor] has always prioritized [Material Process] transparency, regularity, and completeness of its financial reporting, considering it a regulatory obligation and a fundamental cornerstone [Goal] to meet stakeholders' information needs, generating trust and value, and ensuring the sustainability of the business [Beneficiary]. (Sustainability Reports 2020)

4) Active since 1974, the Company Staff Recreation Group (CRAL) involves all Saras Group companies, and it [CRAL] [Actor] aims to promote [Material Process] recreational, cultural, tourist and sports activities [Goal] for employees and their families, as well as a huge number of social and charitable initiatives [Beneficiary]. (Sustainability Report 2021)

Following up with the “who does what’ axiom” (Simpson, 1993, p. 96) from all the examples above, both in those excerpts related to the Sustainability Reports pre-pandemic as well as those taken from the sustainability Reports during the pandemic crisis, reveal one dominant transitivity trait in the passages. Almost invariably, the *Saras Group*—in its different meronymic paradigmatic forms (CRAL, etc.) or in its holonymic paradigmatic forms (Saras, Saras Group, etc.)—is the doer that does the deed to some entity. In all these Material processes displayed, the *Saras Group* is the ACTOR and thus all the processes are of the *action* type (cfr. Halliday & Matthiessen, 2004). As nothing “just happens” (Simpson, 1993, p. 95) to the Saras Group, but rather in all of these clauses *Saras* is “operative” (Halliday & Matthiessen, 2004, p. 182) and it is firmly and fully in control of every action it undertakes, all these clauses express a Material action process of “intention” (Simpson, 1993, p. 96).

As can be seen from all the examples, it is important to consider that a feature of this highly stable pattern of Transitivity is the invariable use of the active “operative” (Halliday & Matthiessen, 2004, p. 182) voice; there are only a few instances in which *Saras Group* appears in “receptive” (*ibidem*) diathesis in the corpus under scrutiny. “Receptive” (*ibidem*) variants, in which *Saras* is either shifted in Rhematic position or removed completely are almost never used. Some excerpts are provided in Examples 7 and 8 below. One of the main functional consequences of this dominant “operative” material paradigm is that it conveys a “highly ‘actional’ descriptive framework” (Simpson, 1993, p. 97). This offers an excellent illustration of Transitivity and point of view in the sense that it is the *Saras Group* which intentionally makes things happen and it is not a passive receptor of events but is proactive and factive in determining them in an incoative (i.e., Examples 1, 2) and/or evolutive way (i.e., Examples 3, 4).

On the other hand, both in the Sustainability Reports published before and during the pandemic without any striking difference in function and frequency, it is the Ergative form that is employed in cases where negative or compromising aspects (regarding social or environmental problems) would carry conventionally negative evaluations and a negative image to the activity of the Group (environmental problems, firings, etc.). In such clauses, ACTORS are not only concealed, in the sense that they cannot even be inferred from the co-text, but the actions seem to be performed involuntarily; the processes seem to ‘just happen’ by chance. These clauses express an Event process that seems to have come about independently of any Actor. For example, the verb ‘occur’, ‘happen’ in the Examples 5 and 6 below seem to express special types of process which allow an ergative interpretation MEDIUM + PROCESS SEQUENCE (Simpson 1993: 92).

5) Thus, as of 1/1/2021, there were 1626 employees. ERGATIVE A total of 144 employee terminations [MEDIUM] occurred [EVENT] between 1/1/2020 and 1/1/2021. (P. 61 2020)

6) ERGATIVE Specifically, all 6 accidents [MEDIUM] happened [EVENT] to companies working inside the Sarlux plant. (2021).

On the basis of this criteria, “the MEDIUM” (Simpson, 1995) is represented by ‘events, namely “accidents”, “employee terminations” in each of the examples and in which another participant, though not specified either in Thematic or Rhematic position, is functioning as an external cause of the process (Cfr. Halliday, 1994; Simpson, 1993). In other words, the Ergative interpretation bears an important relation to the system of diathesis: in these cases, “features of agency are neither active nor passive but middle” (Simpson, 1993, p. 103) (“Event occurred”); the chain relation of cause-effect has been broken and any kind of responsibility is left unspecified and must be inferred, reasonably, from the extralinguistic context. Therefore, a significant component to the analytical model outlined is that the concept of Agency and Causation related to the process expressed by the clause is suppressed in the clauses, which are agentless clauses that build up a picture where inanimate entities “appear to have a will of their own” (Simpson, 1993, p. 103; cfr. also Halliday & Matthiessen, 2004; Halliday, 1994). For instance, in Example 5 above, which will be reintroduced here for ease of understanding, the narration is that of an event material process:

“A total of 144 employee terminations occurred between 1/1/2020 and 1/1/2021”

Instead of resorting to an agentive material process, as for example in the postulation ‘the Group has fired 144 employees in the midst of the pandemic [1/1/2020 and 1/1/2021] because the oil refinement sector was the most affected due to the general decrease in mobility’, Saras Group uses a MEDIUM agentless paradigm in order to try to deflect any responsibility from the Company. Indeed, it is also important to note the time span in which this “Employee terminations occurred”, namely from 1/1/2020 and 1/1/2021, which seems an elliptical form concealing the crucial period of the pandemic crisis. It is left implicit for the reader to infer, implying the period in which ‘the oil refinement sector was the most affected because of the general decrease in mobility’ and thus the personnel was definitely reduced by the Company.

As already stated, clauses which display agency can be either active, cfr. for instance, the Examples 1 to 4 above, or passive as the Examples 7 and 8 below, which are therefore ‘no-middle’ in diathesis. In these types of passive processes, clauses do not display the agent explicitly in thematic position, as in the Examples 1 to 4 above, but explicit in Rhematic position with the prepositional phrase *by*. However, it is again the Saras Group that performs the deed of attending to different objectives such as “protecting the sea”, fixing a “sustainable benchmark amongst energy suppliers” etc. Therefore, although all these sentences are passivised, they display actions of intentional Material processes (Simpson, 1993; Halliday, 1994; Halliday & Matthiessen, 2004), in which the Actor, The Saras Group, performs the act voluntarily. In reaction to clauses such as these, it is for instance still possible to ask “who by” (Simpson, 1993, p. 94), such as in the active ones, whereas in the cases of middle clauses of event processes it is not.

7) In the entire period 2015–2018, the seawater quality status has been on the high end of the classification range (high) [Beneficiary], as a witnessing proof of the excellent results achieved [Material Process] by the Group’s [Actor] with its commitment to protect the sea[Goal]. (Sustainability Report 2018)

8) “To be innovative, sustainable and a benchmark amongst energy suppliers” is an ambitious goal [Goal], precisely a dream, pursued daily [Material Process] by Saras [Actor] with great determination, a sense of responsibility, passion, and pride, even in difficult moments of crisis, such as those experienced in 2020, with the Covid-19 pandemic. (Sustainability Reports 2021).

As can be deduced from the analysis carried out so far, the system of different options of Transitivity, Ergativity and also diathesis have significant contextual and pragmatic implications. Indeed, the choice of whether to take account of or omit the agency from a given process is an important component of message creation (Fairclough, 2003). In the production of messages in which Saras tries to divert responsibility from itself, strategically more ‘neutral’ messages seem to be selected in which middle clauses display no agency and thus no responsibility for the Company. This is precisely the type of strategy employed by Saras Group in Examples 6 and 7 above; indeed, more in-depth informative strategies would mean more compromising and “incriminating” (Simpson, 1993, p. 184) types of messages, which could only be identified in those type of clauses where Material processes are used, as they display and signal greater degrees of involvement by the Agent in the action referred to.

From a quantitative analysis perspective, the corpus under scrutiny displays a total of 551 actional Material processes in the Sustainability Reports published before the pandemic and 537 in those Reports published during the pandemic. In all of these processes, the Saras Company, either as a meronym or hyperonym, appears as an “operative” Agent in Thematic position. Only 11 cases of a receptive type of clause—as in Examples 8 and 9 shown above—are displayed in the corpus. On the other hand, only 9 examples occur with Ergative Medium process events, 3 before the pandemic and 6 during the pandemic, as shown in Table 1 below:

Table 1. Occurrences of Material and Ergative Processes before and during the pandemic

Actional Material Processes	551	Pre-pandemic
	537	During pandemic
Ergative Medium Processes	3	Pre-pandemic
	6	During pandemic

#### 4.1.2 Mental Processes

Another important category analysed in the corpus under scrutiny concerns processes of *sensing*.

According to Halliday (1994), Simpson (1993), these processes are “internalized” (Simpson, 1993, p. 91) and therefore are quite different in function and quality if compared with the “externalized” (*ibidem*) processes of doing or happening. Verbs serving as processes in Mental clauses are used to define perception processes (see, hear, etc.), desiderative (want, wish, etc.) emotive (like, love, etc.), and processes of cognition (think, believe,

suppose, etc.).

The Mental process is used much less frequently than the Material process in the corpus under scrutiny, accounting for only 27 cases: 11 cases in the Sustainability Reports published before the pandemic and 16 in those Reports published during the pandemic, as can be seen in Table 2 below. The majority are Mental processes of cognition, as in the Examples provided from 10 to 12 below (Note 5). Accordingly, in view of such a paucity of cases, there are very few Sensors, which are generally the corporate exclusive *we*, and some hyperonymic expressions, such as *the Company* etc., again with no striking difference in frequency and functions between the Sustainability Reports pre- or during the pandemic. In terms of Phenomenon, again, there is no significant dissimilarity between the Reports published before the pandemic and those published in the middle of the pandemic. At the centre of Saras's "corporate "Purpose" (Moratti, 2018, p. 5) there is always a firm 'belief' in the Company and its commitments towards social and environmental sustainability. By employing Mental processes the Saras Group clearly expresses its belief in and full commitment to sustainability development strategies and in the creation of shared values while safeguarding health, safety and environment, as well as the expression of a strong faith and confidence in the bright future of the Company's economy and investments (see Examples from 10 to 12 below). Consequently, most of the time the Covid-19 pandemic is not even explicitly considered in the Reports, as if the pandemic crisis did not even exist, and as if the Saras Group were optimistically carrying on ignoring any conditionality that might influence its active policy in keeping its determination alive (Note 6). The following Example number 9 below will suffice to illustrate this point:

9) I don't know whether 2022 will finally be the decisive year for recovery or not; I do know, *however, that Saras Group will continue with commitment and awareness on its path made up of development and transformation, with the right attitude towards the epoch-making goals of the Ecological Transition, which the world cannot afford to fail.* (The Chairman Massimo Moratti, Sustainability Report 2021) [italics added].

10) We [Sensor] believe [Mental process of cognition] that [our people are the most precious resource we have] - and that the know-how we've acquired over nearly 60 years of operation, together with the daily commitment of our workforce [Phenomenon], are the distinguishing features that allow us to effectively tackle the challenges posed by the global market. (Sustainability Report 2018)

11) Indeed, the Company [Sensor] believes [Mental process of cognition] that this group holds different points of view to the predominant company culture and can therefore help the company understand and potentially adopt new cultural trends [Phenomenon]. (Sustainability Report 2018)

12) We [Sensor] believe [Mental process of cognition] in a business model that [grows hand in hand with the local communities] [Phenomenon]. (Sustainability Report 2020)

Table 2. Occurrences of Mental Process before and during the pandemic

Mental Processes	11	Pre-pandemic
	16	during pandemic

#### 4.1.3 Relational Process

As stated above in Section 4.1.3, Relational processes are processes of *being* or other kinds of copular verbs. Such verbs which mark a relationship between participants are of three types: possessive (*x has a*), identifying (*a is the identity of x*) and attributive (*a is an attribute of x*). In the corpus under investigation, their number is again less prominent than Material process and account for only a 247 of all kinds of processes, in which they mainly fulfil possessive (91), attributive (112), and identifying relationships (44), as shown in Table 3:

Table 3. Occurrences of Relational Process types

Relational Processes	Possessive	91
	Attributive	112
	Identifying	44

As far the possessive relational clauses is concerned, in which the main lexical verb is *to have* (Note 7), it is possible to note that Saras—both in meronymic or holonymic Agency (in the sense of referred above in 4.1.1—conveys the same rhetoric both in the period before and in the midst of the pandemic crisis, with no significant differences shown between the two different periods. As can be seen, in all the Examples 13–16

below, again there is a considerable emphasis on the Saras Group, which appears in Thematic position as a Possessor holding the ‘social and environmental responsibility’ of going local as well as global in the maintenance of good relationships not only with the “local community” but also with investors and stakeholders at an international level “resulting from its operations in global oil markets”.

13) Saras [Possessor] has [Possessive Relational process] a relevant role and responsibility in terms of “Employment and creation of local value” and as regards the maintenance of good “Local community relations” [Possessed]. (Sustainability Reports 2018)

14) Saras [Possessor] has [Possessive Relational process] solid roots in the local area [Possessed] and its business is deeply interconnected with the Sardinian economy. (Sustainability Report 2018)

15) The Saras Group [Possessor] has [Possessive Relational process] an international focus, resulting from its operations in global oil markets and the large geographical spread of its shareholders [Possessed]. (Sustainability Report 2019)

16) The Group [Possessor] also has [Possessive Relational Process] a strong link with its reference territory [Possessed], as it is a fundamental driver of Sardinia’s economy, generating and distributing economic value to the various categories of stake-holders. (Sustainability Report 2021)

As regards the Relational clauses of the attributive type, some entities are said to have an Attribute, which is either a noun or an adjective. This means that a given entity is being assigned to a class or a quality; in other words, two elements enter into a kind of relationship, namely the attribute and the entity which “carries it” (Halliday and Matthiessen (2004, p. 236). Specifically, they differ in terms of generality (one element includes the other) but “are at the same level of abstraction” (*ibidem*).

17) [...] our Group [Carrier], which is one of the main Mediterranean operators in the oil refining industry, is also determined [Relational Attributive Process] in promoting initiatives designed to consolidate employment and boost value creation in the local area [...] with the protection of the environment [Attribute] [...] the relationship with the Region characterizes the future development not only of the company, but of the Region itself. (Sustainability Report 2018)

18) The Group [Carrier], which is one of the main Mediterranean operators in the oil refining industry [...], is also constantly committed to [Relational Attributive Process] promoting a work environment that feeds the sense of belonging to an organisation capable of increasing the value perceived by the Sardinian community it belongs [Attribute] [...] protecting the environment in an island with a strong and proud identity, always deeply respected by the Group. (Sustainability Report 2020)

As can be seen in the Examples 17–18 above, again, not surprisingly, the Saras Group is still represented in Thematic position as the Carrier, which indicates the will of the company to affirm its predominant Attribute of having a role in local community relations in the “protection of the environment”, but at the same time giving a strong active connotation to its identity as “one of the main Mediterranean operators in the oil refining industry”, as declared in the Apposition. But, at the same time, since every company is born and grows in a clearly identifiable territory and region, Sardinia is seen as the cradle of the Saras Group in which the relationship established between Saras and Sardinia is a solid and intense one, and this “relationship with the Region characterizes the future development not only of the company, but of the Region itself” (Sustainability Reports 2018):

In Example 18 taken from those Sustainability Reports published in the midst of the pandemic nothing seems to change in terms of the Carrier, which is still represented by the Saras Group put invariably in Thematic position. As far as the domain of attribution in the ‘attributive’ clauses, the same process to dispense positive characteristics assigned to the Carrier in terms of care to either local community and/or Sardinia’s economy and stakeholders is highlighted. The unswerving commitment to sustainable development going hand in hand with the expansion of the Group and the Region of Sardinia seems ever present.

In line with what has been propounded by Simpson (1993), Zheng (2014), Halliday (1994), Relational clauses of the Attributive type are “evaluative in nature” (Halliday & Matthiessen, 2004, p. 224), and thus convey “an undeniable force in the proposition” (Zheng, 2014, p. 108), since “this type of clause is an important grammatical strategy in the enactment of appraisal” (Halliday & Matthiessen, 2004, p. 224). From the examples cited above, the Saras Group, through the Relational clauses of the Attributive type, stresses and brings to the fore the positive values of the crucial roles of the Group and the Sardinian community in the development of the economy of the Group together with that of the Sardinian Region, with full respect for social and environmental sustainability.

As concerns the third type of Relational clauses, as pointed out above, in the Relational clauses of the identifying type one entity is being used to identify another entity, “x is identified by a”, in which “a serves to define the identity of x” (Halliday & Matthiessen, 2004, p. 227). From a structural point of view, the x-element, named that which to be identified, is named the “Identified”, and the a-element, namely that which serves as identity, is called the “Identifier” (Halliday & Matthiessen, 2004, p. 227). In the Examples 19–22 below it is evident that the reference is not about quality or membership of a class related to Saras Group, like the Relational clauses of the Attributive type seen above, Class Membership does not serve to identify and does not provide an identity.

In contrast to the Attributive ones, an important syntactic aspect of these clauses, at least theoretically, is that they can be reversed (Cfr. Halliday, 1994). In other words, Identified and Identifier can come in either order (Note 8):

19) [...] the industrial site of Sarroch [Identified] is [Identifying Relational Process] (Identifier) the heart of all production activity with the largest number of employees located in the same workplace [Identifier]. (Sustainability Report 2018)

20) Satec Srl [Identified] is [Identifying Relational Process] the company which, through its offer of industrial and technological services for the oil, energy and environment sectors, develops targeted solutions to ensure energy efficiency and industrial reliability and [...] for environmental efficiency [Identifier]. (Sustainability Report 2019)

21) [Saras] the industrial site of Sarroch [Identified] is [Identifying Relational Process] the heart of all production activity with the largest number of employees located in the same workplace [Identifier]. (Sustainability Report 2020).

Although it is not a tautological clause (cfr Simpson, 1993), the two halves refer to the same thing. On the other hand, there is a crucial difference between them: one element is the Token and the other element is the Value (cfr. Halliday, 1994; Halliday & Matthiessen, 2004) and one element can be used to identify the other. In Example 22 below, if it is said: “Saras is (represents) the driver [...]” (Sustainability Report 2021) the Identified element coincides with the Token and the Identifier element with the Value; vice versa, if it is said: “The driver of Sardinia’s economy is (is represented by) Saras” the Identified coincides with the Value and the Identifier with the Token, as in the table below:

22) Saras is (represents) the driver [...] (Note 9)

Identified /Token Identifier /Value

The driver of Sardinia’s economy is (is represented by) Saras

Identified/Value Identifier /Token

As can be noted, all the examples are of this kind; namely, the Token role is mapped into the grammatical and ‘logical’ Subject (cfr Simpson, 1993). This aspect has some important rhetorical (and ideological) implications. Indeed, in contrast to the Attributive ones, Identifying clauses select the diathesis (the Voice), in the sense that they can be either “operative” or “receptive” (Halliday & Matthiessen, 2004, p. 231). Although at first sight, the typical verbs of the Identifying clauses, namely *to be*, have no passive or active forms, thus they cannot be “operative” or “receptive”, at a closer look they definitely do (Halliday & Matthiessen, 2004, p. 231; cfr. also Halliday, 1994; Benson & Greaves, 1998; Simpson, 1993). This appears very clearly when the verb *to be* is substituted with another copular verb, like ‘represent’ (or characterize, etc.) (cfr Simpson, 1993) used above; this substitution enables us to understand which Voice is chosen. In the Saras Sustainability Reports, the diathesis seems to be always “operative” and the Subject is also the Token, and not the Value. A possible Rhetoric explanation for the preference Saras Group shows for one combination rather than the other, is that these Relational processes of the Identifying type embody in some way the same function of Actional Material processes of the Agentive type. Indeed, “just as in a ‘material’ clause the ‘operative’ is the variant in which the Subject is also the Actor” in a Clause of the Identifying type “the ‘operative’ voice is the one in which the Subject is also the Token” (*Ibidem*). Therefore, what is presented as a relation of exclusivity and uniqueness established by the Token (Saras Group) and the Value (Sardinian Economy, employment, and in general social and environmental Sustainability) through the Identifying process also conveys a certain degree of agency and volitionality, in which the Token—both in the holonymic denotation (referring to the whole Group) or meronymic (Sartex Srl etc. or other parts of the Group)—is at the same time a volitional Agent in which the aforementioned Value coincides with Goal in Material processes. In other words, *action* and *activity* seem to be the key words of Saras *credo*, as firmly pointed out in the Sustainability Reports (2020):

The Saras Group is active [...] *action and activity* are important both in terms of *business*, and from the point of

view of the commitment and *the value creation for the territory and the local communities* involved [...] which the latter can benefit from renewable energy and also from the economic value created though both direct and indirect employment (Sustainability Report 2020) [italics added]

#### 4.1.4 Existential Process

As stated above in Section 2, they represent something that exists or happens. This process is constructed through the verb *to be*—or any other of the copulative verbs expressing existence (arise, become, etc.)—and structurally it has a very simple construction, in which the subject is *there* and in which the process is realized by a there-construction (‘there’ is also referred to as a pleonastic or expletive particle) followed by a nominal phrase (group) functioning as Existent (namely a thing that exists in the process). The Existent may be an entity or an event (cfr. Halliday, 1994; Halliday & Matthiessen, 2004), as can be seen in Examples 23–26 below:

23) There [Subject] are [Existential Process] also many initiatives oriented towards young people and in particular students (children of employees), including merit-based scholarships, holiday camps, study trips in Italy and abroad, local excursions for families, other entertainment/educational activities for children [Existent] (Sustainability Report 2018).

24) There [Subject] are [Existential Process] also many initiatives oriented towards the children of the employees, including holiday camps, study trips, excursions for families, and evenings at the movies [Existent] (Sustainability Report 2019).

25) There [Subject] are [Existential Process] numerous learning & development initiatives aimed at developing an organisational culture and leadership centred on inclusion, aimed at colleagues from the whole Group [Existent] (Sustainability Report 2020).

26) There [Subject] is [Existential Process] [...] active dialogue with stakeholders both internally (employees and managers) and externally (suppliers, the media, local communities and representatives of the international financial community) [Existent]. (Sustainability Report 2021)

From a quantitative analysis perspective there is a total of 547 Existential processes in the corpus under scrutiny, 261 in the Reports published before the pandemic and 286 in the Sustainability Reports published in the midst of the pandemic (see Table 4 below), again with no striking difference in function between them. As can be seen from the Examples 23–26 above, from the structural point of view, the subject—the expletive—is structurally realized by a ‘there-construction’, as pointed out above. As for the topics of the processes, in all the examples provided either before or during the pandemic, there are no significant differences in the Existent. The core of all the examples is again an emphasis on social sustainability, i.e., local communities, the employees, stakeholders, etc. and the numerous learning and development initiatives centred on inclusion and aimed at developing the territory in terms of human resources, employment and the creation of local values, training and development, etc.

Table 4. Occurrences of Existential Processes before and during the pandemic

Existential Processes	261	Pre-pandemic
	286	during pandemic

## 5. Conclusions

The concept of Sustainability is a relatively new branch in the field of applied linguistics and critical discourse analysis and it comprises various aspects of interaction between society and the environment. In this study Systemic Functional Linguistics (SFL) and Critical Discourse Analysis (CDA) are employed as tools for analysing the evolution of rhetoric in the communicative strategies adopted in Saras’ Reports on social and environmental responsibility and performance. More specifically, a longitudinal study of the communicative strategies used by Saras SpA before and during the Covid-19 pandemic crisis was undertaken using the concepts of Transitivity and Ergativity from Systemic Functional Linguistics (SFL) through the eyes of CDA. It was argued that Transitivity and Ergativity help to account for the experiential meaning in the clause and for those aspects related to the point of view of the author of the text by showing the ways in which experiences of extralinguistics events and activities are encoded in the grammatical configuration of the clause.

Applying the aforementioned methodology of Systemic Functional Linguistics, namely Material, Mental, Relational, and Existential processes, this study has arrived at the following findings by relating the formal features to the communicative and rhetorical strategies of persuasion: no radical changes in terms of form and

function were found in Saras Sustainability Reports published before and during the Covid-19 pandemic crisis. In terms of Material Processes some language strategies have been used in order to code the message in a way helpful to the Company's purpose: dominant Transitive and "operative" (Simpson, 1993, p. 97). Material processes are employed to convey a "highly 'actional' descriptive framework" (*ibidem*) to the image of the Company. However, when something compromising or unpleasant activities 'happen' to the Company, Transitivity and agents are sometimes hidden by means of Ergativity, namely Medium + Event Process.

In terms of Mental processes, the Company clearly expresses its full belief and optimism in the bright future of the Company's economy and investments—sometimes even ignoring the Covid-19 pandemic, always positioning at the centre of its "corporate Purpose" (Moratti, 2018, p. 5) the safeguarding of health, safety and environmental sustainability.

In terms of Possessive Relational clauses, the emphasis of the Group is placed on a Possessor holding again the social and environmental responsibility of going local as well as global in the maintenance of good relationships not only with "local communities" but also globally with investors and stakeholders at an international level. In the Relational Attributive type the Saras Group dispenses positive characteristics (Attribute) assigned to the Carrier (the Company) in terms again of concern for either the local community, the Group and Sardinia's economy, highlighting the strength of the combination between the economic expansion of the Group and the economic expansion of the Region of Sardinia but always in the light of responsibility for socially and environmentally sustainable development. In terms of Identifying Relational clauses, it has been demonstrated that the clauses convey a certain degree of agency and volitionality functioning in some way as the actional Material process of the Agentive type. Indeed, exactly as in Material processes, the operative diathesis is the variant in which the grammatical Subject is also the Actor; in a clause of the Identifying type the operative voice is the one in which the Subject is also the Token. The ratio behind this communicative strategy is that of conveying an active and volitive image of the Company in terms of business and value creation again for the Sardinian territory and for all the communities involved.

As regards Existential processes, the core of the Existent (namely what the Saras Group cares most about) is again an emphasis on social and environmental sustainability, i.e., local communities, development of the territory of Sardinia in terms of human resources and development.

In short, the model of Transitivity was proposed as a means of analysing Saras' Reports. Special attention was given to the issue of making explicit and direct connections between features of language structures and aspect of the world-view. Textual meaning is not rigidly fixed and a particular linguistic structure may have a given function in terms of rhetoric, ideology and point of view. In this way the Transitivity model provides one means of investigation in terms of how "a reader's [...] perception of the meaning of a text *is pushed in a particular direction and how the linguistic structure of a text effectively encodes a particular 'world-view'*" (Simpson, 1993, p. 104) [italics added].

## References

- Bastardas-Boarda, A. (2005). Linguistic Sustainability and Language Ecology. In *Language & Ecology* (pp. 1–14). X Linguapax Congress on "Linguistic sustainability and peace".
- Coffey, B., & Higgins, C. (2015). Improving how sustainability reports drive change: a critical discourse analysis. *Journal of Cleaner Production*, 136, 18–29. <https://doi.org/10.1016/j.jclepro.2016.01.101>
- Deegan, C. (2002). The Legitimising effect of social and environmental disclosures: A theoretical foundation. *Account. Audit. Account. J.*, 15(3), 282–311. <https://doi.org/10.1108/09513570210435852>
- Fairclough, N. (2003). *Analysing Discourse*. London: Routledge. <https://doi.org/10.4324/9780203697078>
- Fowler, R. (2007). *Language in the News*. London: Routledge.
- Galpin, T., & Whittington, J. L. (2012). Sustainability leadership: from strategy to results. *J. Bus. Strategy*, 33(4), 40–48. <https://doi.org/10.1108/02756661211242690>
- Halliday, M. A. K. (1994). *An Introduction to Functional Grammar*. London: Arnold.
- Halliday, M. A. K., & Martin, J. R. (Eds.). (1981). *Readings in systemic linguistics*. London: Batsford.
- Halliday, M. A. K., & Matthiessen, M. I. M. (2004). *An Introduction to Functional Grammar*. London: Arnold.
- Higgins, C., Milne, M., & van Gramberg, B. (2015). The uptake of sustainability reporting in Australia. *J. Bus. Ethics*, 129(2), 445–468. <https://doi.org/10.1007/s10551-014-2171-2>
- Matten, D., & Crane, A. (2005). Corporate citizenship: toward an extended theoretical conceptualization. *Acad.*

- Manag. Rev.*, 30(1), 166–179. <https://doi.org/10.5465/amr.2005.15281448>
- Matu, M. P. (2008). Strategies: Struggles for Peace, Justice and Democracy. *Journal of Third World Studies*, 25(1), 199–211.
- Morthardt, J. (2010). Corporate social responsibility and sustainability reporting on the Internet. *Bus, Strategy Environ.*, 19(7), 436–452.
- Reah, D. (2002). *The Language of Newspaper*. London and New York: Routledge.
- Simpson, P. (1993). *Language, Ideology and Point of View*. London: Routledge. <https://doi.org/10.4324/9780203312612>
- Solomon, A., & Lewis, L. (2002). Incentives and disincentives for corporate environmental disclosure. *Bus. Strategy Environ.*, 11(2), 154–169. <https://doi.org/10.1002/bse.328>
- Zheng, S. (2014). A Critical Discourse Analysis of Financial Remarks. A case Study. *International Journal of English Linguistics*, 5(5), 105–116. <https://doi.org/10.5539/ijel.v4n5p105>

## Notes

- Note 1. In this respect, it seems to be important to point out that in 2005 only 50% of the largest companies in the world produced a sustainability report; by 2013 they had increased dramatically to 95%. In many developed economies, reporting among the top 100 companies reveals a similar trajectory, rising from about 34% to almost 70% over the same period in 2015 (Cfr. Coffey & Higgins, 2016).
- Note 2. KPMG is a network of independent firms, affiliated with KPMG International Cooperative, the latter of which is incorporated under Swiss law, and deals with providing professional services to businesses, specializing in audit and organization, management consulting, tax and legal and administrative services. It is active in 147 countries.
- Note 3. Cfr. also Kress (1981) calls them action clauses, whereas Reah (1998) refers to them as actional verbs.
- Note 4. The actor can be explicit, as in the active form (*someone does something*), or in the passive forms it can either be explicit or even left implicit through the removal of the by-prepositional phrase (cfr. Simpson, 1993; Halliday & Matthiessen, 2004; etc.)
- Note 5. There are also 24 cases of Mental processes of perception. Of a total of 24 cases of these processes of perception only the verb “see” appears, but 19 are used as Frame Markers (i.e., “as seen in Table 4 [...]”) (cfr. Hyland, 2005), which have not been taken into account as they go beyond the scope of this study. One of the 5 cases which can be taken into consideration is the following one, in which the verb of perception “see” appears in a reflexive form in which the Sensor and Phenomenon have only one referent, namely the Saras Group: “We [Sensor] want to see [Mental Process of perception] ourselves [Phenomenon] (we=ourselves=The Saras Group) [...] as an industrial group made up of people who live and promote a culture of safety through our daily actions” (Sustainability Report 2020).
- Note 6. It seems to be important to point out that in the Sustainability Reports published during the pandemic, reference to the pandemic crisis is present only in the “Letter to Stakeholders”, published at the beginning of every Report and written by the Chairman, Massimo Moratti, who refers explicitly to the problems caused by the pandemic for the entire oil refining sector. Apart from in “Letter to Stakeholders” very rarely is reference to the pandemic made in the Sustainability Reports published in the midst of the pandemic, and in certain circumstances is completely omitted.
- Note 7. According to Halliday and Matthiessen (2004), verbs commonly occurring with this function are *include*, *involve*, *contain*, *comprise*, which for reasons of space have not been taken into account in this study. In addition, some of these verbs combine the characteristics of possession with other semantic features, for instance, *lack*, means “need to have” (Cfr. Halliday, 1994; Halliday & Matthiessen, 2004). Again, due to space restrictions, this aspect has not been considered in this study either.
- Note 8. It seems to be important to point out that either element can take either of the two functions. According to Halliday (1994), this means that there are four possibilities, not two: Which is the driver of Sardinian economy? *The driver of Sardinia economy is Saras/Saras is the driver of Sardinian economy; What is Saras? Saras is the driver of the Sardinian economy/ The driver of Sardinia’s economy is Saras.*
- Note 9. As noted by Functional Linguistics (Halliday, 1994; Halliday & Matthiessen, 2004; Halliday & Martin, 1981; etc.) in similar contexts, the verb *to be* itself does not show any passive in its own form, therefore to see

the contrast clearly between the two sentences another copular verb is used, in this case the verb *represent* (cfr. Simpson, 1993).

### **Copyrights**

Copyright for this article is retained by the author, with first publication rights granted to the journal.

This is an open-access article distributed under the terms and conditions of the Creative Commons Attribution license (<http://creativecommons.org/licenses/by/4.0/>).