

COMMUNICATING SUSTAINABLE DEVELOPMENT GOALS THROUGH WEBSITES: A QUALITATIVE ANALYSIS OF INDONESIAN COMPANIES

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Abstract

Corporate websites are recognized as a key channel for sustainability communication. This article aims to explore the communication strategies employed by Indonesian Fortune 500 companies. This study uses systematic thematic analysis consisting of transcript collection and quote selection; keyword identification; coding; theme determination; and identification of focus on SDGs. The research was conducted on 10 companies listed in the 2024 Fortune 500 Indonesia. Based on the analysis, eight companies implement SDG sustainability practices in line with their core business. Meanwhile, the others are less in line with their core business. Besides, based on thematic analysis, innovation is the most dominant theme, followed by empowerment and environment, energy transition, and governance. In the context of transparency, companies need to prioritize and highlight the SDGs that most relevant to the company's core business. Companies should also share real-life stories that demonstrate the impact of CSR activities on specific SDGs. Finally, companies should enhance their websites by creating interactive features that allow users to explore the company's contributions to SDGs. For example, create website-based games to increase public engagement. Furthermore, companies can maximize interactivity by creating clickable elements and interactive storytelling using visuals, audio, or a combination of both.

Keywords: corporate website; Fortune 500; Indonesia; Sustainable Development Goals; sustainability communication

1. Introduction

The Sustainable Development Goals (SDGs), adopted by the United Nations in 2015, provide a global framework for addressing pressing social, economic, and environmental challenges by 2030. Businesses, particularly large corporations, play a critical role in achieving these goals through their operations, strategies, and communication practices. Successful communication is essential for realizing the SDGs at both the global and individual levels and advancing international calls [1]. Corporate websites serve as a primary platform for companies to communicate their commitment to sustainability and their contributions to the SDGs. A study of 661 corporate websites across several countries targeting the United States market found a positive relationship

between narrow SDG communication and corporate economic performance [2]. However, the effectiveness, transparency, and depth of such communication varied significantly across industries and regions.

Previous studies have shown that sustainability reporting, often conducted through corporate social responsibility (CSR) reporting, is one of the antecedents of corporate reputation. The following literature presents the most frequently cited articles on the early emergence of awareness of corporate social responsibility related to business sustainability. CSR engagement and disclosure can create or erode a company's reputation as an intangible asset [3]. Consumers distinguish four types of motives for CSR, divided into two categories: self-centered (strategic and selfish) and other-centered (value-driven and stakeholder-driven). Consumers react more positively to strategic and value-driven motives [4]. Companies that act as good environmental stewards will create reputational advantages that positively impact marketing and financial performance [5]. CSR ratings mediate the relationship between board diversity and corporate reputation and have a positive impact on reputation [6].

Indonesia, as a rapidly growing economy and a key player in Southeast Asia, has seen increased corporate engagement in the SDGs. A report by the Indonesia Business Council for Sustainable Development (IBCSO) and CDP states that between 2020 and 2021, the number of companies reporting SDG-related indicators increased from 40 to 76. However, there is limited research on how Indonesian companies, particularly those in the Fortune 500, communicate SDG-related activities on their websites. This study seeks to fill this gap by qualitatively analyzing the SDG communication strategies of 10 Indonesian companies in the 2024 Fortune 500, providing insight into how these companies align their corporate messaging with the global sustainability agenda.

Indonesia issued Regulation No. 59 in 2017, which contains a commitment to support the achievement of the SDGs by 2030. Article 1 details the parties involved in this effort, other than the central government. In the same year, the Indonesian government also issued Financial Services Authority Regulation No. 51/POJK.03/2017, which regulates the implementation of sustainable finance for financial services institutions, issuers, and public companies. This regulation requires companies in Indonesia to play a significant role in corporate sustainability by publishing annual sustainability reports [7]. Presidential Regulation (Perpres) No. 59/2017 was later updated with Perpres No. 111/2022 concerning the Implementation of SDGs Achievement. This Presidential Regulation mandates the preparation and reporting of the 2021-2024 National Action Plan (RAN).

The Fortune 500 is a list that records the world's largest companies by revenue. Indonesian companies in this category have a significant influence both nationally and globally. As large corporations, they are expected to lead the way in implementing and communicating sustainable practices aligned with the SDGs. However, the extent to which these companies communicate their efforts through their websites still requires further investigation. A study found that the percentage of Fortune 500 companies engaged in the SDG framework is encouraging, but much engagement is superficial. A total of 304 of the 500 companies have engaged with the SDG framework and present relevant content on their websites. The Europe, Middle East & Africa (EMEA) region leads SDG engagement compared to other regions, with Asia-Pacific and America [8].

Corporate websites are recognized as a key channel for sustainability communication, offering companies the ability to control their narrative and engage with diverse stakeholders [9], [10]. Effective sustainability communication requires transparency, measurable results, and alignment with global frameworks such as the

Global Reporting Initiative (GRI) and the UN Guiding Principles on Business and Human Rights [11]. Research highlights the risk of “greenwashing,” where companies exaggerate their sustainability efforts without substantive action. This has led to calls for more authentic and accountable communication practices.

Studies show that companies are increasingly integrating the SDGs into their core business strategies and reporting frameworks [12], [13]. Companies often focus on a subset of the SDGs that align with their business operations and stakeholder interests, while neglecting others [14]. Effective SDGs often involve storytelling, visual elements, and a clear connection between company activities and global goals [15], [16].

In developing countries like Indonesia, awareness of the SDGs is growing among businesses, but the quality and depth of communication varies widely [17]. This depends on the business sector and geographic scope, which often face challenges in implementation, such as limited resources, lack of expertise, and regulatory gaps, which can hinder effective SDG communication [18], [19], [20]. While there is a wealth of research on corporate sustainability communication in the Western context, research focused on Southeast Asia, particularly Indonesia, remains limited. Few studies have specifically examined how Fortune 500 companies in developing countries communicate their SDG efforts on digital platforms.

This research is based on several theoretical frameworks that provide a foundation for analyzing SDG communication on corporate websites. Some theories frequently used to analyze companies engaging in SDG activities are agency theory, interest group theory, and legitimacy theory [7]. However, in this study, the researcher will focus on the use of several other theories, as described below.

First, Stakeholder Theory. Stakeholder theory states that companies must consider the interests of various stakeholders (e.g., investors, customers, employees, communities) to achieve long-term success [21], [22]. This framework helps analyze how companies adapt their SDG communication to meet the expectations of various stakeholder groups. For example, investors may prioritize financial returns associated with sustainability, while society may focus on social and environmental impacts.

Second, Institutional Theory. Institutional theory examines how organizations align with societal norms and expectations to gain legitimacy [23]. This theory explains why companies adopt SDG communication practices, as alignment with global sustainability norms will enhance their legitimacy and reputation. This theory also helps identify isomorphic pressures (e.g., regulatory requirements, industry standards) that influence SDG reporting.

Third, Communication Theory. Communication theory explores how language, visuals, and narratives shape perceptions and convey meaning [24]. This framework is used to analyze how companies frame their SDG contributions through textual and visual content. For example, companies may use stories to highlight their impact or infographics to simplify complex data.

Fourth, the Sustainability Reporting Framework. Frameworks such as the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB), and the Integrated Reporting Framework guide transparent and comprehensive sustainability reporting. These frameworks serve as benchmarks for evaluating the quality and comprehensiveness of SDG communications on company websites. They help assess whether companies deliver measurable results, progress updates, and third-party verification.

Furthermore, legitimacy theory states that organizations strive to ensure that their activities perceived as legitimate by society [25]. This theory helps explain why companies communicate their SDG efforts, as demonstrating alignment with global sustainability goals will enhance their social license to operate.

The Sustainable Development Goals (SDGs), also known as the Global Goals, are a universal call to action to end poverty, protect the planet, and ensure that all people enjoy peace and prosperity by 2030. Adopted by all United Nations member states in 2015 as part of the 2030 Agenda for Sustainable Development, the SDGs comprise 17 interconnected goals and 169 targets designed to address global challenges and promote sustainable development in an integrated manner [26].

Key features of the SDGs include: first, universality. The SDGs apply to all countries, regardless of their level of development. The SDGs recognize that sustainable development is a global challenge that requires collective action. Second, integration. The SDGs are interconnected, meaning that progress in one area often depends on progress in others. For example, poverty eradication (Goal 1) is closely linked to improving health (Goal 3) and education (Goal 4), and third, inclusiveness. The SDGs emphasize leaving no one behind, ensuring that the benefits of development reach the most vulnerable and marginalized populations. Fourth, participation. The SDGs were developed through a participatory process involving governments, civil society, the private sector, and other stakeholders [26].

The Sustainable Development Goals (SDGs) include: (1) No Poverty: End poverty in all its forms everywhere; (2) Zero Hunger: End hunger, achieve food security and improved nutrition, and promote sustainable agriculture; (3) Good Health and Well-Being: Ensure healthy lives and promote well-being for all at all ages; (4) Quality Education: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all; (5) Gender Equality: Achieve gender equality and empower all women and girls; (6) Clean Water and Sanitation: Ensure availability and sustainable management of water and sanitation for all; (7) Affordable and Clean Energy: Ensure access to affordable, reliable, sustainable, and modern energy for all; (8) Decent Work and Economic Growth: Promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all; (9) Industry, Innovation, and Infrastructure: Build resilient infrastructure, promote inclusive and sustainable industrialization, and foster innovation; (10) Reduced Inequalities: Reduce inequalities within and among countries; (11) Sustainable Cities and Communities: Making cities and human settlements inclusive, safe, resilient and sustainable; (12) Responsible Consumption and Production: Ensure sustainable consumption and production patterns; (13) Climate Action: Take urgent action to combat climate change and its impacts; (14) Life Below Water: Conserve and sustainably use the oceans, seas and marine resources for sustainable development; (15) Life on Land: Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss; (16) Peace, Justice and Strong Institutions: Promote peaceful and inclusive societies for sustainable development, provide access to justice for all, and build effective, accountable and inclusive institutions at all levels; (17) Partnerships for the Goals: Strengthen means of implementation and revitalize the global partnership for sustainable development [26].

In communicating corporate CSR practices through websites, companies need to implement stakeholder theory. This theory emphasizes that CSR activities need to be aligned with the interests of stakeholders such as employees, the community, and investors. This alignment can increase the overall impact of CSR initiatives [21], [22].

In Asia, the communication of CSR on company websites shows differences. These range from a combination of strategic, explicit, and visual practices tailored to each national context. Chinese multinational companies, for example, present CSR information visually and in an easily accessible manner on their English-

language websites. The main focus is on issues related to consumers, stakeholders, communities, and employees, although less emphasis is placed on suppliers [27]. Companies in China often adopt CSR as strategic philanthropy or ethical business practices. They also show a tendency to converge with global standards in CSR communication [28], [29].

In contrast, Japanese companies are known for their explicit and penetrative CSR communication practices. They focus on ensuring that CSR efforts are clearly integrated into their business strategies [30]. Japanese companies use social media platforms such as Facebook and Twitter to communicate CSR, although they tend to be less interactive than Chinese companies [28].

In South Korea, CSR communication is influenced by politics and institutions, with a growing trend toward more comprehensive CSR practices. South Korean companies' CSR communication reflects the characteristics of their national business system by emphasizing the strategic-operational dimension [30], [31].

This is in contrast to companies in India, which contributed significantly during the COVID-19 pandemic. CSR activities carried out by Indian companies contributed significantly to relief funds, health, and safety for employees [32]. Indian companies can be said to have successfully communicated their CSR and enhanced their corporate image by engaging in two-way conversations with stakeholders and adopting authentic communication strategies [32].

In Singapore, companies utilize CSR communication to enhance their corporate image through stakeholder engagement and the implementation of an inside-out communication approach with employees. The focus of companies in Singapore is to reflect the country's commitment to transparency and climate change efforts [33], [34].

This article aims to examine the sustainable development goals practices of Indonesian Fortune 500 companies. Furthermore, this research explores the communication strategies employed by these companies, particularly on their digital websites. Then, this research will analyze the themes of sustainable development goals communication implemented by these Indonesian Fortune 500 companies.

RQ1: How do Indonesian Fortune 500 companies communicate their commitment to sustainable responsibility on their corporate websites?

RQ2: What are the main themes in these companies' communication strategies regarding sustainable responsibility practices?

2. Materials and Methods

This study is a qualitative study with thematic analysis. Thematic analysis is a method for analyzing qualitative data that involves identifying and reporting patterns in a data set, which are then interpreted based on their inherent meaning [35], [36], [37]. Specifically, this study uses systematic thematic analysis consisting of transcript collection and quote selection; keyword identification; coding; theme determination; and identification of focus on SDGs.

The research was conducted on 10 companies listed in the 2024 Fortune 500 Indonesia from various sectors such as energy, finance, chemicals, and telecommunications (Table 1). These companies were selected to ensure representation from sectors that have a significant environmental and social impact. In addition, these

companies were also selected through purposive sampling based on their excellence, visibility, and the possibility of having substantial SDG-related content on their websites.

The first step is collecting transcripts and selecting quotes. In this stage, researchers study the content on the website to identify initial themes and important sections. Next, researchers select appropriate quotes to answer the research objectives. This first step is crucial because it is related to the next process.

The second step is keyword selection. In this stage, researchers analyze the visual and textual content on the company's website. Researchers identify patterns, terms, themes, visual elements, and framing strategies in the narratives presented on the website. Researchers then identify recurring patterns and establish them as keywords.

The third step is coding. After obtaining keywords, the researcher performs coding. Codes are phrases that capture the core message of the various keywords that have been analyzed previously. This step is then carried out to simplify complex textual data by converting it into code form.

The fourth step is determining themes. In this step, the researcher interprets more conceptual matters to create themes. Theme determination is done by organizing the codes that have been found into several groups to identify patterns and relationships.

The fifth step is to identify the focus on SDGs. This step is done to find out the focus of SDGs communicated by companies through their websites. By knowing the company's SDG focus, researchers can make more specific implications regarding the alignment of the communication process that has been carried out by the company through its website.

Table 1. List of Companies

Company's Name	Sector	Rank	Website
PT Pertamina	Oil and Gas	3	https://pertamina.com/id/keberlanjutan
PT PLN	Energy	6	https://web.pln.co.id/sustainability/sustainability
PT Bank Rakyat Indonesia (BRI)	Finance	15	https://bri.co.id/tjsl
PT Bank Mandiri	Finance	22	https://www.bankmandiri.co.id/esg
Telkom Indonesia	Telecommunications	28	https://www.telkom.co.id/sites/sustainability/id_ID/page/overview-1111
MIND ID (PT Antam, PT Bukit Asam, PT Freeport Indonesia, PT	Mining	43	https://mind.id/pages/sustainability

Indonesia			
Asahan			
Alumunium			
)			
Bank	Finance	62	https://www.bni.co.id/id-id/perseroan/tjsl
Negara			https://www.bni.co.id/id-id/perseroan/bni-esg
Indonesia			
Pupuk	Fertilizer/Chemical	71	https://www.pupuk-indonesia.com/sustainability
Indonesia	s		
Garuda	Transportation	125	https://www.garuda-indonesia.com/id/en/csr/index
Indonesia			
Semen	Chemicals	143	https://www.sig.id/en/sustainability
Indonesia			

3. Results

3.1. Companies communicate their commitment to the Sustainable Development Goals through their corporate websites

3.1.1. Pertamina

On its sustainability website, Pertamina showcases its commitment to sustainable growth through Environmental, Social, and Governance (ESG) principles, with a target of Net Zero Emissions by 2060 or sooner through carbon emission reductions at existing facilities and the development of low-carbon businesses. Furthermore, Pertamina is committed to playing an active role in improving the social welfare of both its workers and the community, as well as strengthening transparent and ethical corporate governance and supporting a just energy transition in Indonesia.

As Pertamina is already focused on ESG, it displays its ESG rating on its website. Pertamina's ESG Rating is displayed to reflect Pertamina's performance and commitment to realizing sustainable and responsible business practices. Some of the ratings displayed are from Sustainalytics; CDP related to environmental management in the categories of Water Security and Climate Change; and MSCI, which reflects the company's efforts in managing risks and opportunities related to sustainability, as well as its strong commitment to responsible business practices.

On its sustainability page, Pertamina provides several interactive menus consisting of sustainability governance, sustainability ratings and reporting, sustainability initiatives, sustainability culture, as well as sustainability achievements, networks, and news. In addition, Pertamina also displays its sustainability performance achievements in the form of interactive figures. These achievements include carbon credit sales volume, GHG emission reduction, total clean and reliable energy, and the International Finance Corporation (IFC) corporate governance score.

The bottom section of Pertamina's sustainability website concludes with a sustainability report. This report is Pertamina's commitment to detailing the initiatives and performance carried out by Pertamina in all environmental, social, and governance (ESG) dimensions.

Pertamina's focus on ESG is detailed on Pertamina's priority initiatives page. On this page, Pertamina states its commitment to promoting sustainable growth through impactful Environmental, Social, and

Governance (ESG) initiatives. The programs created by Pertamina include the development of decarbonization projects for all subholdings, renewable energy, waste management, community development with Pertamina forests, the development of energy-independent villages, community empowerment, and the strengthening of ethical governance.

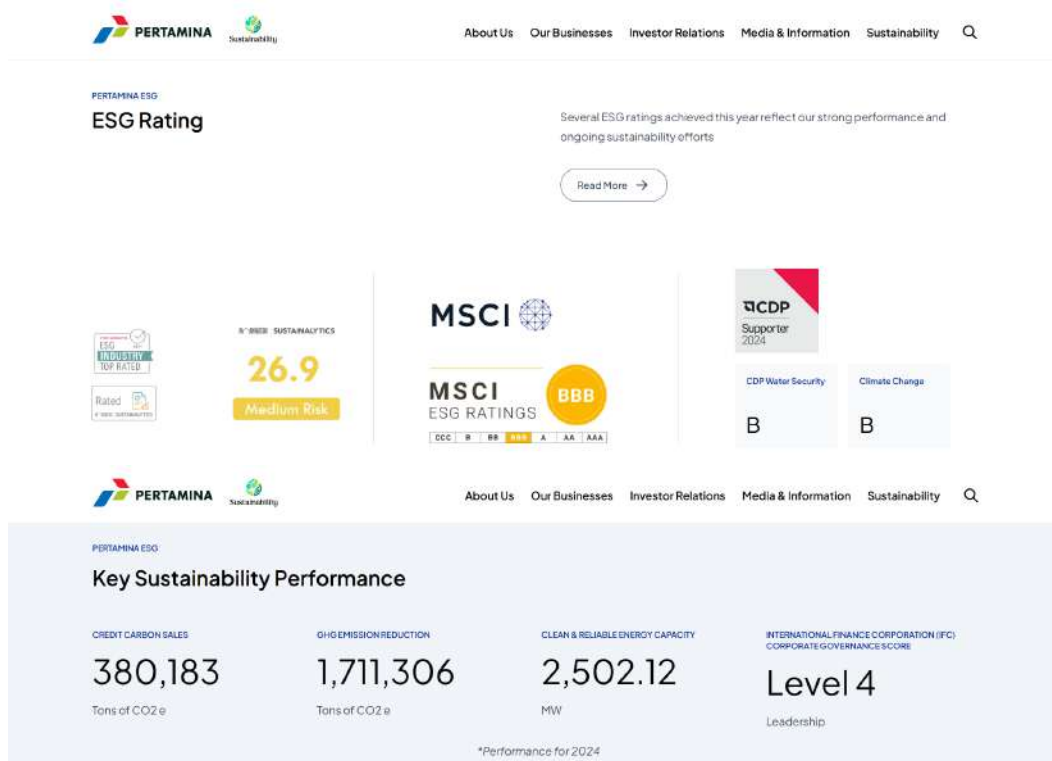


Figure 1. ESG Rating and Key Sustainability Performance on Pertamina's Website

3.1.2. PLN

On its sustainability page, PLN opens with a CEO Statement regarding its commitment to implementing sustainable business practices. PLN focuses on ESG by featuring the PLN ESG Journey menu, ESG KPI Dashboard, and PLN ESG Policy. On the PLN ESG Policy page, PLN displays several menus such as climate change policy, biodiversity and restoration policy, green procurement policy, contractor social policy, respectful workplace policy, community social aspect policy, and safety, occupational health, security, and environmental policy.

PLN runs its business processes by focusing on balanced and sustainable SDG achievements through four main pillars, namely economy, social, environment, and governance. Some of the programs run by PLN until 2025 are biomass development, Difabelpreneur Berdaya, Rumah BUMN, Perempuan Berdaya, Beasiswa Difabel, disaster emergency response, the Free Electricity Connection Program, and community involvement.

The Free Electricity Connection Program is featured as a priority program on the PLN website. This can be seen from PLN communicating it through audio-visual videos and creating infographics related to the 2022 Free Electricity Connection Program Distribution.

Several CSR practices carried out by PLN are also communicated through a video titled Video PLN Peduli. These include the PLN Peduli Festival, Ciliwung River School, Waste Bank, Agrotourism Development, Tourism Village, Balkondes, and PLN's Free Electricity Connection.

Unfortunately, PLN's website does not regularly update information on its CSR practices. This is evident from the fact that the latest social and environmental responsibility report from PT PLN is from 2022.

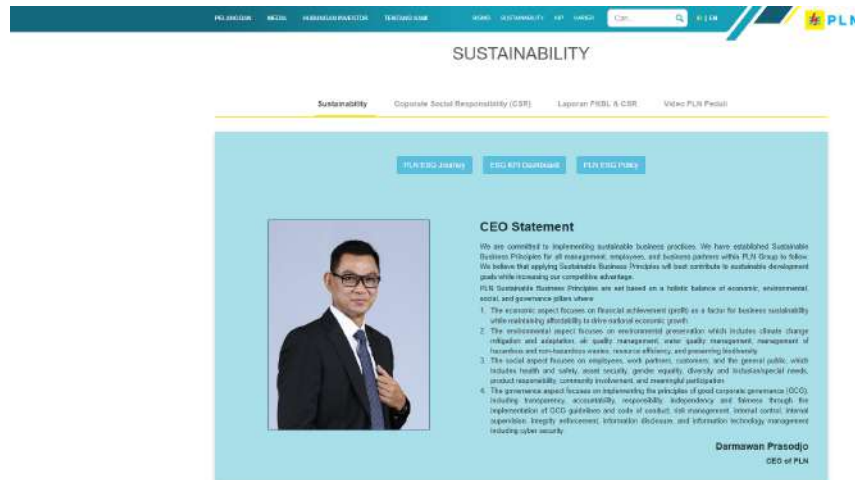


Figure 2. CEO Statement about sustainability commitment of PLN

3.1.3. BRI

On its sustainability page, BRI explains that its corporate social responsibility program is called BRI Peduli. On this page, BRI also explains the philosophy behind the BRI Peduli logo and its flagship programs. BRI Peduli has several pillars, namely the social pillar (fulfilling basic human rights fairly and equitably to improve the welfare of the entire community), the economic pillar (economic growth through sustainable business opportunities, innovation, inclusive industry, infrastructure, clean energy, and partnerships), and the environmental pillar (sustainable management of natural resources and the environment as the foundation of all life).

Several BRI Peduli programs in the Social Pillar are called “Ini Sekolahku” (This is My School), “AURA (Aspire to Uplift, Revive, and Achieve),” and “Cegah Stunting itu Penting” (Preventing Stunting is Important) in the context of National Nutrition Day 2024. Meanwhile, the BRI Peduli programs under the Economic Pillar include the development of culinary tourism in Tomohon Market, business equipment assistance for the Coffee Farmers Group in Jepara, and assistance in building homestays in Mandalika. Meanwhile, the BRI Peduli TJSL Environmental Pillar programs include BRI Menanam Grow & Green Mangrove Planting, BRI Peduli Yok Kita GAS (Waste Management Movement) Waste Management Journey, and BRI Peduli Productive Tree Planting.

As a state-owned company engaged in finance, BRI should increase its CSR activities in the economic pillar. However, during 2025, in terms of quantity, BRI focused more on CSR in the social and environmental fields than in the economic field.

With regard to the presentation of CSR information on the BRI website, pages related to TJSL or BRI Peduli are difficult to find. BRI does not display a special menu related to TJSL on the main page of the BRI website. BRI also does not attach a TJSL practice report on the TJSL page. Instead, this report is located on

the investor-related page. This indicates that TJSL reporting is indeed only focused on investors, not the general public.

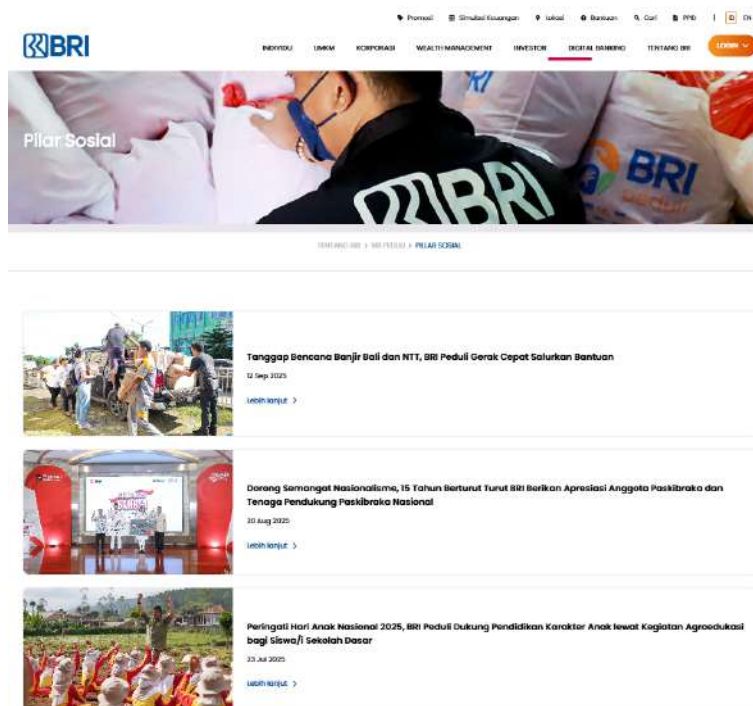


Figure 3. Latest news regarding BRI's sustainability implementation

3.1.4. Bank Mandiri

Bank Mandiri is a state-owned company engaged in the financial sector. Bank Mandiri is also committed to ESG. On its sustainability page, Bank Mandiri displays a summary of its CSR activities, CSR in the environmental and social sectors, governance, and CSR reports.

In terms of the environment, Bank Mandiri prioritizes several areas, including environmentally friendly products and services, a sustainable finance approach, green operations, and the Task Force on Climate-Related Financial Disclosures (TCFD). In terms of social issues, it focuses on its social portfolio, access to finance, data security, customer protection, and human resource development. Regarding governance, the information displayed relates to corporate governance policies and structures, independent boards, shareholder rights data, and ESG monitoring. Meanwhile, in reports and documents, the information provided by Bank Mandiri includes sustainability reports, other reports, sustainability bulletins, and policies.

What is commendable about the information presented by Bank Mandiri on its website is that it is easy to find and well-structured. Bank Mandiri tries to provide detailed and comprehensive information, complete with images and infographics. In addition, their efforts to produce a sustainability bulletin are also commendable. Unfortunately, news related to CSR is not presented in the form of links on their sustainability page. This news is packaged in the form of a bulletin. Bank Mandiri needs to evaluate this decision in terms of the effectiveness of this bulletin in conveying news related to their CSR. Bank Mandiri also needs to understand the behavior of the target audience of CSR reports, which is not only investors but also other Bank Mandiri publics.

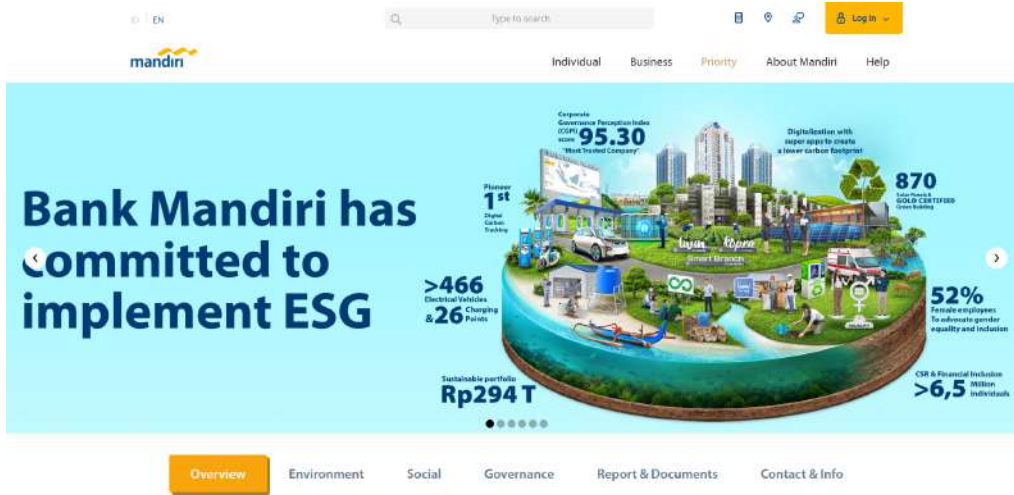


Figure 4. Commitment of Bank Mandiri to implement ESG

3.1.5. Telkom Indonesia

Telkom Indonesia distinguishes two main priorities in its sustainability practices, namely ESG and CSR. The ESG principle implemented by Telkom Indonesia is GoZero% with three main pillars, namely, first, Save Our Planet, which covers climate change and energy management, and resource management. Second, Empower Our People, which covers diversity, equality, and inclusion, employee health and safety, customer experience, digital inclusivity, and community engagement. Third, Elevate Our Business, which covers regulatory compliance, ethical business practices, cybersecurity, data protection, and responsible supply chains. On its CSR page, Telkom reports on the social responsibility practices it carries out.

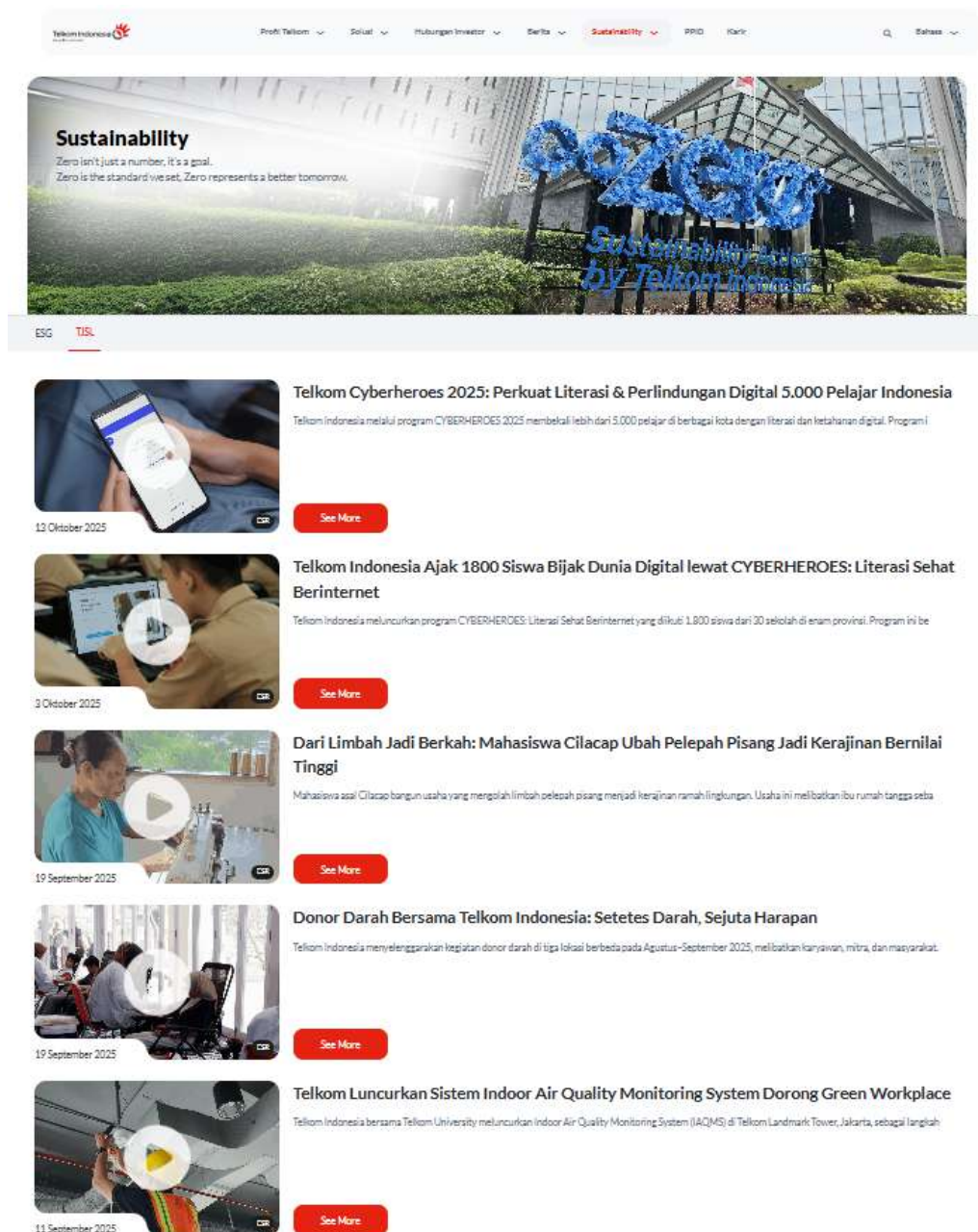


Figure 5. Latest news regarding Telkom's corporate social responsibility implementation

3.1.6. MIND ID

MIND ID (Mining Industry Indonesia) is a consortium of several companies engaged in the mining industry in Indonesia, namely PT Antam, PT Bukit Asam, PT Freeport Indonesia, and PT Indonesia Asahan Aluminum. MIND ID has a noble purpose, namely "We explore natural resources for civilization, prosperity, and a brighter future." This noble purpose can be interpreted as MIND ID exploring and innovating to manage and process mineral resources to become a source of goodness for mutual progress. These efforts are carried out by upholding the principles of environment, social, and governance (ESG).

There is an ESG strategic framework called the Sustainability Pathway, which consists of 6 pillars and 27 ESG topics that are the focus of the entire MIND ID Group in carrying out sustainable operations.

The six pillars of the Sustainability Pathway reflect our commitment and strategic focus on responsible and sustainable operations that focus on the economy, society, the environment, and governance.

MIND ID's human resources are implemented in human resources. It is understood that human resources are a very important aspect for the Company to achieve sustainability. The MIND ID Group emphasizes the welfare and rights of employees and is committed to creating a conducive, inclusive, safe, and comfortable working environment for all employees.

Then for Society. Through Pillar 3 Society, the MIND ID Group is committed to building sustainable partnerships with the community and stakeholders, as well as respecting local cultures and traditions. We implement corporate social responsibility programs that focus on community independence.

Next is economic development. The MIND ID Group is committed to being an accelerator of sustainable economic development in the communities surrounding the Company's operations. This commitment is manifested through infrastructure development assistance, community capacity and skills building, MSME funding, and the creation of jobs and local economic productivity.

Then, for Smart Operation & Product Stewardship, in implementing Pillar 1 Smart Operation & Product Stewardship, the main programs carried out by the MIND ID Group include operational excellence, automation, digitalization, innovation, product quality and responsibility, customer satisfaction, and supply chain management. In addition, the MIND ID Group also implements operational best practices and continuous improvement.

Next is Environment and Climate Change. In carrying out responsible operations, the MIND ID Group prioritizes environmental and climate change aspects as one of the main pillars of the Sustainability Pathway. Through this pillar, we focus on biodiversity conservation, decarbonization, water management, waste management, and responsible production.

Finally, regarding governance. MIND ID's commitment to consistently implementing the principles of good corporate governance (GCG) transparency, accountability, responsibility, independence, and honesty is reflected in all its business processes and activities, as well as in its decision-making processes. MIND ID's guidelines refer to the articles of association, GCG guidelines, COC guidelines, OpenMIND, ClearMIND, and Anti-Bribery Policy. On its website, the MIND ID group has not yet standardized the information related to sustainability that should be published (Figure 6).

PT Antam is a company engaged in mining. There are several sustainability focuses in PT Antam's business practices, namely the environment, climate strategy, human rights, occupational health and safety, diversity, equity, and inclusion, local communities, ethics and compliance, and ESG commitments (Figure 10).

In terms of the environment, PT Antam's main focus is on energy and air emissions, water, waste and effluents, biodiversity, tailings, and the closure and rehabilitation of mining sites. Then, for climate strategy, PT Antam focuses on climate strategy, climate governance, climate risk management, GHG reduction initiatives, and GHG metrics and targets.

As for human rights, the focus is on indigenous peoples, cybersecurity, and employee welfare. Regarding occupational health and safety, the focus is on zero fatality commitment, OHS management systems, super safe applications, OHS training, and occupational health.

Then, for diversity, equity, and inclusion, PT Antam's focus is on a mutually respectful work environment, talent diversity, and payment equity. As for the local community, the focus is on external communication and indigenous peoples.



Figure 6. MIND ID purpose related to SDGs



Figure 7. Bukit Asam's (Part of MIND ID) sustainability commitment

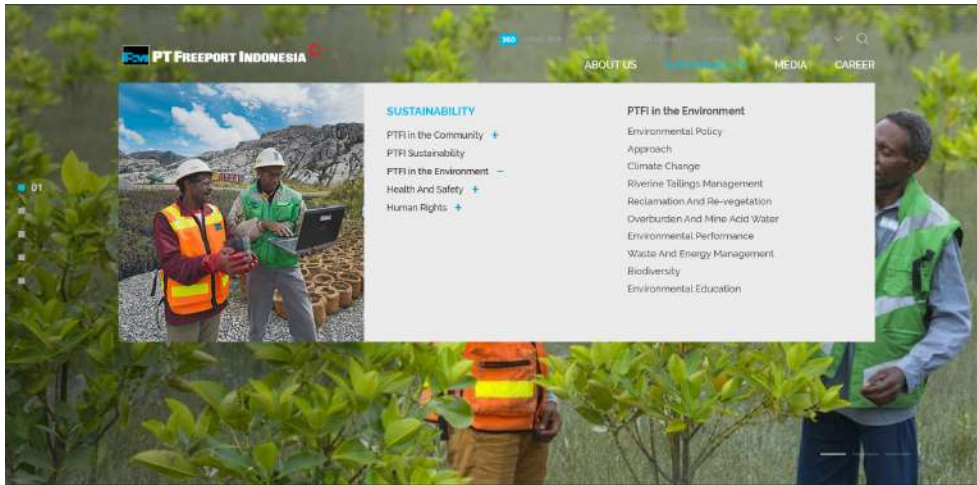


Figure 8. Freeport Indonesia's (Part of MIND ID) sustainability commitment in the environment

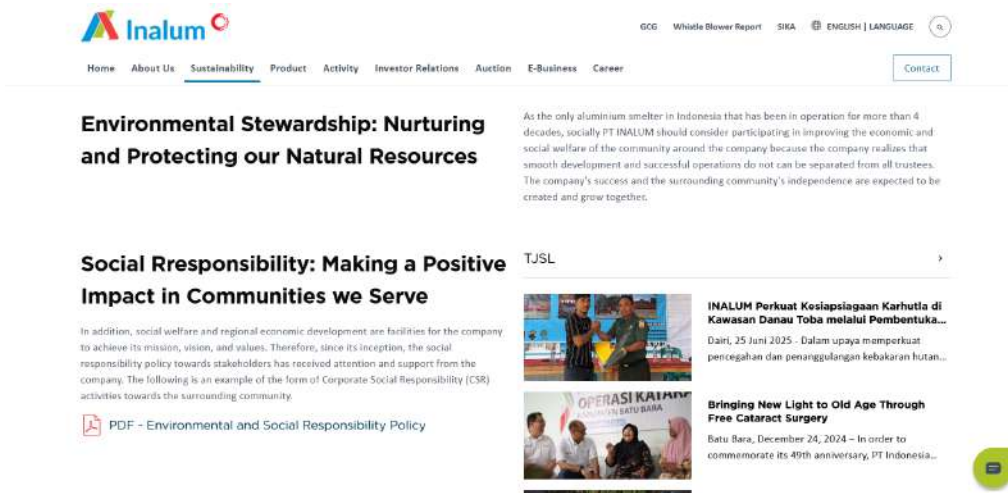


Figure 9. Inalum's (Part of MIND ID) sustainability commitment in economic and social welfare

On its website, ANTAM has a sustainability pathway that forms the foundation of ANTAM's sustainability journey, which is adopted from the MIND ID Sustainability Pathway. The main page states that ANTAM has formed an ESG (Environmental, Social, and Governance) Committee to ensure that all policies, initiatives, and programs implemented are in line with the company's plans and objectives. This is followed by a sustainability framework developed based on ISO 26000, the Sustainable Development Goals (SDGs), and the 10 principles of mining in the International Council on Mining and Metals (ICMM). Finally, ANTAM updates information related to its ESG efforts in ESG News. Unfortunately, the news is not very up-to-date, as the latest news is from 2024.

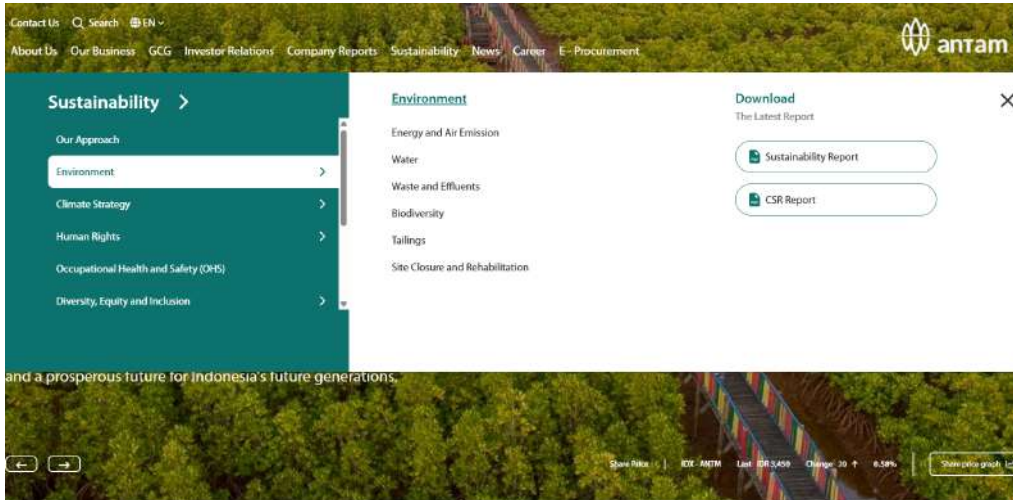


Figure 10. Antam's (Part of MIND ID) sustainability commitment

3.1.7. BNI

BNI calls its sustainability practices Social and Environmental Responsibility "BNI Berbagi" (BNI Sharing) with the tagline Bersama Membangun Negeri (Building the Country Together) (Figure 11). When opening this page, it can be seen that BNI's sustainability pillars are divided into four pillars, namely social, economic, environmental, and MSMEs. In addition, BNI also shows that its sustainability practices have received a number of awards. BNI names its sustainability pillars "BNI for Indonesia," "BNI for Customers," "BNI for the Environment," "BNI for the Community," and "BNI for Employees."

Unfortunately, BNI's sustainability page has a number of shortcomings. For example, it is not accessible in English, even though there is an English language feature on the website. Furthermore, the news on the website is not updated. The latest news uploaded on the social, economic, environmental, and SME pages was in 2023.

Moving on to the ESG page, the news on this page has not been updated. The descriptions of activities and news are dominated by activities during the COVID-19 pandemic. Other activities that are touted as ESG are the Ayo Menabung Sampah (Let's Save Waste) Program, ATM Disabilitas (Disability ATM), Agen46, and critical land rehabilitation. In addition, infographics related to the economic, social, and environmental pillars have not been updated, only from 2020 to 2022. Similarly, videos related to BNI ESG that were uploaded 4 years ago have not been updated. The only thing that has been updated is the Green Bond report, which has been updated until 2025.

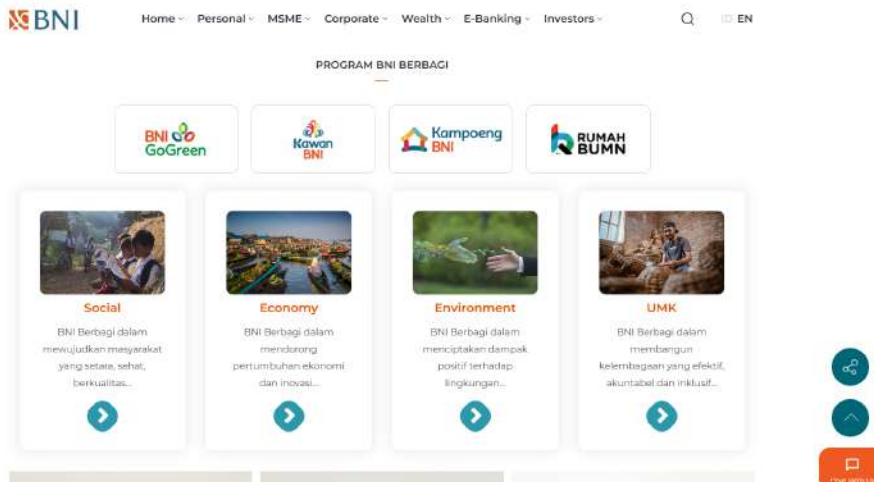


Figure 11. BNI's sustainability pillars consist of social, economic, environmental, and MSMEs

3.1.8. Pupuk Indonesia

Pupuk Indonesia's environmental social responsibility practices consist of the pillars of education, environment, community, and community development (Figure 12). Their practices are aligned with the ISO 26000 quality standard. The objectives of the TJSL program are related to nature, welfare, society, and the economy. The target audience of the program run by Pupuk Indonesia is the community, employees, customers, and the environment.



Figure 12. Corporate social responsibility of Pupuk Indonesia

The flagship programs in the education pillar are the Pupuk Kaltim Cares for Education Program, Petro Scholarship, Farmer's Children to Become Bachelors, PIMCAREducation, and PIHC (apprenticeship, training, and skills). Then, for the environment, it consists of PKT (Better Living in Malahing, reef conservation through artificial reefs, Salona Shell Program, waste sorting, to Bangko Bay Mangrove Conservation, PKG (mangrove tourism and restoration), to La Tanza (La Tanza Waste Sorting). Next is the community, which consists of PKT (Guntung Eco Culture Sport Tourism, Employee Volunteer), PUSRI (BUMN Creative House), and PIM (Youth Entrepreneurship, Farming Women Group "Raseuki Seumula"). Finally, for community development, there are PKT (Permata Bunda Business Incubator, The Diffable Friendly Aren Village, Bufferzone-Based

Community Work Training), PUSRI (Pulo Kemaro Floating Net Fish Cultivation, Diffable House), and PKC (Kampung Nanasku Village, Paprika Village "Kapajang").

On its website, Pupuk Indonesia displays its priority programs for SDGs, namely, first, Quality Education (Point 4), which is scholarships for elementary school to college levels. Next is Reduced Inequalities (Point 10) with the Empowered Disability-Friendly Village. Next is Decent Work and Economic Growth (Goal 8) and Life Below Water (Goal 14) with the empowerment of floating net cages. Then, Zero Hunger (Point 2) with Pupuk Indonesia's commitment to supporting food security. Finally, Climate Action (Point 13), Pupuk Indonesia is committed to being environmentally friendly and supporting clean energy.

On the Pupuk Indonesia website, there is not much current news to be found. Pupuk Indonesia fills its sustainability website with various explanations related to the commitments they have made. This is reflected in their menu, which includes commitment to sustainability, CSR and CSV programs, occupational health and safety, research, sustainability reports, sustainability performance, and employee support.

3.1.9. Garuda Indonesia

Garuda Indonesia's corporate social responsibility consists of two programs, Garuda Indonesia Green Efforts and Garuda Indonesia Cares (Figure 13). Garuda Indonesia Green Efforts cooperates with the International Air Transport Association (IATA) four-pillar strategy, which includes improved technology (fleet renewal, biofuels, radical new engine advances), effective operations (improved operational practices, efficient aircraft operations), efficient infrastructure (implementation of air traffic management, airport infrastructure), and positive economic measures (carbon offset and trading, carbon incentives). Garuda Indonesia implements these pillars in aviation operations, eco-friendly office buildings, green lifestyles, and the Indonesia Business Council for Sustainable Development (IBCSD).

Then, there is Garuda Indonesia Cares. Through this program, Garuda Indonesia has implemented CSR programs designed to support the sustainability of social growth and environmentally-based development. There are three aspects of this program: economy (4,985 SME partners, food security, and SME product promotion), environment (recycled books, more passengers, more trees program, halon bank, turtle conservation, Bali Starling conservation, Bali Beach Clean-up, and Bali Big Eco Weekend, cooperation with IATA in terms of carbon offset), and community development.

Garuda Indonesia strives to inform the public about its sustainability practices through a newsletter. However, the newsletter is only available in Indonesian, not in English.

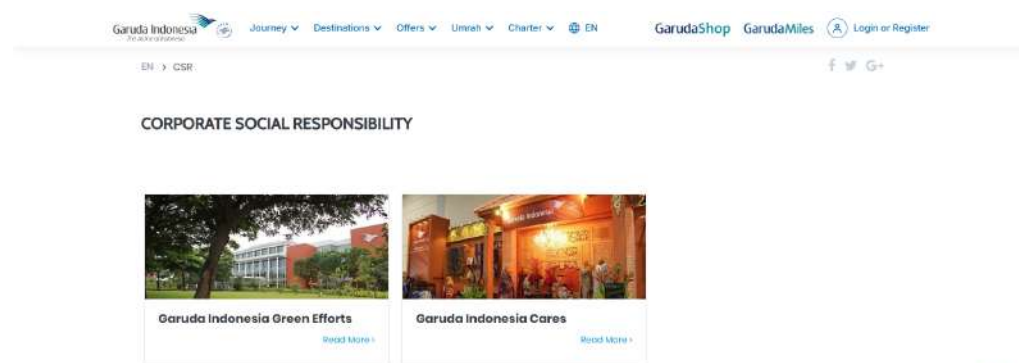


Figure 13. Corporate social responsibility of Garuda Indonesia

3.1.10. Semen Indonesia

Semen Indonesia's commitment to sustainability consists of climate and energy, circular economy, biodiversity, and water management (Figure 14). Their program is based on the harmonization of the triple bottom line (profit, planet, people) and the concept of SDGs (Sustainable Development Goals). There are three CSR programs at Semen Indonesia: the partnership program, the community development program, and the local workforce. In addition, on its ESG Report and Policy site, Semen Indonesia provides information about its ESG-related policies.

A shortcoming of SIG's sustainability page is the lack of regular updates on its CSR activities. In other words, SIG does not make an effort to display the latest news related to its CSR activities. This sustainability page only contains documents about the policies it has implemented.

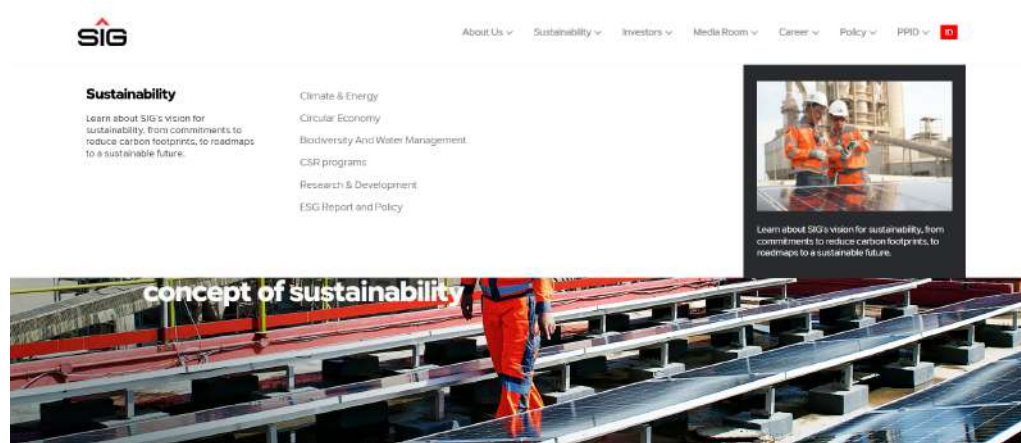


Figure 14. Sustainability commitment of Semen Indonesia

3.2. Thematic priorities related to the Sustainable Development Goals

Based on the researchers' analysis, companies that implement SDG sustainability practices in line with their core business are Pertamina, Bank BRI, Bank Mandiri, MIND ID, Bank BNI, Pupuk Indonesia, Garuda Indonesia, and Semen Indonesia. Meanwhile, companies whose SDG sustainability practices are less in line with their core business are PLN and Telkom Indonesia (Table 2).

Table 2. SDG Practices in Each Company

Company	Sector	SDGs	Implementation
Pertamina	Oil and Gas	7	"Energizing You": "Energizing You" also means energy that is shared beyond physical energy in the form of products, but also metaphorical energy that a person or entity may possess that cannot be seen but can be felt. The singular brand "Energizing You" embodies Pertamina and is the central brand idea in describing the company's activities.

Company	Sector	SDGs	Implementation
PLN	Energy	8	In terms of social aspects in the focus on sustainability, Pertamina maintains and aims to strengthen its Health & Safety program in its operations. We have achieved a Lost Time Injury Rate (LTIR) of 0.02 and will continue to strive for zero accidents.
		13	PERTAMINA's performance is influenced, especially in the realization of energy transition and supporting the achievement of net zero emissions by 2060 or earlier, through environmental, social, and governance (ESG) management throughout the Company's business processes.
		8	Indonesian women have great potential in building a more productive and advanced society. PLN's Women Empowerment Program will certainly have a positive impact so that we can explore this great potential and enable women to work to their fullest potential.
Bank Rakyat Indonesia (BRI)	Finance	8	Conducting the best banking activities by prioritizing services to the micro, small, and medium segments to support community economic improvement
			Providing excellent service with a focus on customers through professional human resources with a performance-driven culture, reliable and future-ready information technology, and a productive conventional and digital work network by applying the principles of operational and risk management excellence
		16, 17	Providing optimal benefits and advantages to stakeholders by adhering to the principles of sustainable finance and Good Corporate Governance practices

Company	Sector	SDGs	Implementation
Bank Mandiri	Finance	8	Outperform the Market: Focusing on business expansion to ensure significant growth in various segments and achieve profit levels that exceed the average market target.
		9	Bank Mandiri has decided to become a regional champion bank, which is realized in a transformation program implemented through four main strategies, namely: Culture implementation, Aggressive NPL control, Exceeding average business growth, and Alliance program development and management.
		16	Continuing to establish itself as a leader in the development of technology and information. Bank Mandiri continues to improve through transformation, innovation, data security, and superior human resources. Giving meaning to a better life.
Telkom Indonesia	Telecommunications	13	GoZero% is Telkom Indonesia's initiative to grow its business responsibly by adhering to the principles of Environmental, Social, Governance (ESG). In order to realize ESG implementation, Telkom has adopted three main pillars, namely: Save Our Planet, Empower Our People, and Elevate Our Business.
MIND ID (PT Antam, PT Bukit Asam, PT Freeport Indonesia, PT Indonesia Asahan Alumunium)	Mining	12	<p>The company is committed to energy efficiency, optimizing the use of renewable energy sources, and natural resource conservation. INALUM has obtained ISO 50001:2018 certification, which meets the requirements of the international Energy Management System standard.</p> <p>INALUM received the National Award for Reports and Commitment in Energy Management in the field of energy efficiency in</p>

Company	Sector	SDGs	Implementation
Bank Negara Indonesia	Finance		2019 from the Ministry of Energy and Mineral Resources of the Republic of Indonesia.
		13	Bukit Asam continues to develop its power generation business, both nationally and regionally, as well as new and renewable energy (EBT) based businesses to support the decarbonization of the national energy sector and accelerate the achievement of the Net Zero Emission target by 2060.
		8	ANTAM's objective is to enhance shareholder value by lowering costs while profitably and sustainably expanding operations. We aim to sustain growth through reliable expansion projects, strategic alliances, acquisitions, increasing quality reserves, and creating added value through mineral processing activities.
Pupuk Indonesia	Fertilizer/Chemicals	7, 8, 9, 10, 11	"Conducting business by integrating economic, social, and environmental interests as well as governance."
			"BNI is committed to driving change towards a sustainable future for business activities in Indonesia by channeling Sustainability Linked Loans (SLL)."
			"Increasing awareness and responsibility to all levels of society in line with business development."
Pupuk Indonesia	Fertilizer/Chemicals	2, 4, 7, 9, 10	"In conducting its business activities, Pupuk Indonesia Group not only considers profit, but also has a commitment to creating benefits for the environment (planet) and society (people)."
			"A sovereign nation is one that is independent and has food security. Pupuk Indonesia Group

Company	Sector	SDGs	Implementation
			consistently helps Indonesia to continue to produce food security and sovereignty...”
			“Pupuk Indonesia Group proactively takes the opportunity to play an important role in the energy transition wave towards a low-carbon energy system...”
Garuda Indonesia	Transportation	4, 8, 13, 14, 15, 17	<p>"Garuda Indonesia constantly strives to reduce the environmental impact of the aviation industry."</p> <p>"Through CSR programs called Garuda Indonesia Cares, efforts to empower communities and protect the environment will continue to be part of our hard work to advance the company."</p> <p>"One of Garuda Indonesia's commitments is embodied in the Garuda Indonesia Green Airline concept, which aims to make the airline in harmony with society and nature."</p>
Semen Indonesia	Chemicals	7, 8, 9, 12, 13	<p>“As part of our commitment to achieving a ‘green’ economy for the future, we have a sustainability strategy of producing innovative products and services that can provide sustainable solutions...”</p> <p>“Becoming a pioneer in the building materials industry, working with stakeholders to build a sustainable future.”</p> <p>“We continue to improve the quality of our products and services by developing a range of innovative, environmentally friendly products that support sustainable construction.”</p>

The sustainability communication carried out by companies on their websites shows a structured pattern in sustainability communication. Based on qualitative analysis, it was found that sustainability narratives are no longer just discourse, but have become an integral part of corporate communication strategies.

These companies actively publish their commitments to the Sustainable Development Goals (SDGs) through various themes and initiatives. The results of the analysis show how these companies position themselves, link their operational activities to the global agenda, and build legitimacy in the eyes of the public and stakeholders.

Based on an analysis of the sustainability communication strategies of 10 Indonesian companies listed in the 2024 Fortune 500 (Table 3), communication related to Sustainable Development Goals (SDGs) has a fairly consistent pattern across three dimensions of sustainability: environment, social, and governance.

To identify the themes of communication discourse and SDG keywords in Indonesian companies listed in the Fortune 500, this study first compiled relevant statements and quotes from each company's official website. The quotes included mission statements, vision statements, news, sustainability reports, and SDG-specific pages, where available.

The frequency data shows that Innovation is the most dominant theme (47 occurrences), followed by Empowerment and Environment (24 occurrences each), Energy Transition (19 occurrences), and Governance (10 occurrences). The high frequency of the innovation theme reflects that large Indonesian companies not only position themselves as implementers of social responsibility, but also as drivers of new technologies and solutions to achieve SDG targets. For example, Pertamina developed the Pertamina Sustainability Academy and technology-based decarbonization programs, PLN implemented smart grids and biomass co-firing technology, while Bank Mandiri and BRI developed innovative financial instruments such as green bonds and sustainability-linked loans.

The theme of Empowerment emerged strongly in the form of community capacity-building programs, support for MSMEs, entrepreneurship training, and local community development. Concrete examples include BRI's Desa Brilian (Brilliant Village) program and Bank Mandiri's Rumah BUMN (State-Owned Enterprise House) program, which not only target economic growth but also support equitable access to the digital economy. This is in line with SDG 1 (No Poverty), SDG 8 (Decent Work and Economic Growth), and SDG 10 (Reduced Inequalities).

The Environment theme emphasizes a commitment to conservation, emission reduction, and biodiversity protection. Energy companies such as Pertamina and PLN are leading sectors in this aspect with targets of Net Zero Emissions by 2060, biodiversity conservation programs, river basin rehabilitation, and the use of new and renewable energy. This theme is closely related to SDG 6 (Clean Water and Sanitation), SDG 13 (Climate Action), SDG 14 (Life Below Water), and SDG 15 (Life on Land).

The Energy Transition theme describes the strategic direction towards low-carbon energy through the development of new and renewable energy, early retirement of coal-fired power plants, and diversification of the clean energy portfolio. Here, corporate communications generally combine a long-term vision narrative (e.g., Net Zero Emission roadmap) with concrete achievements measured annually.

The Governance theme appears more frequently in the banking and state-owned enterprise sectors, which emphasize transparency, risk management, and the implementation of international standards such as ISO 37001 (anti-bribery) or ISO 27001 (cybersecurity). These companies use their websites as the main channel to

demonstrate their commitment to governance, showcase their sustainability governance structure, and regularly publish policies and performance reports. When compared to global best practices (McLeod & Marshall, 2023; Mann et al., 2024), Indonesian companies' sustainability communications have led to the integration of SDGs into their core business strategies and transparent public disclosure. However, challenges remain in the depth of narrative and consistency of indicators. Some content on websites is still descriptive and promotional in nature, with limited quantitative data or impact metrics that allow for independent verification.

With this approach, Indonesian companies can not only comply with national regulations (e.g., POJK 51/2017 and Perpres 111/2022) but also potentially position themselves as regional leaders in strategic, transparent, and impactful sustainability communication.

Table 3. Thematic analysis of the SDG Practices in Each Company

Statement/ Quotations	Keywords	Codes	Freq	Theme	SDGs
NZE target year (e.g., 2060), percentage of emission reduction	"net zero", "emisi", "karbon", "energi terbarukan", "dekarbonisasi"	Commitment NZE, developer of renewable energy	19	Energy Transition and Decarbonization	7; 13
Number of innovation projects, energy efficiency	"teknologi", "digital", "inovasi", "efisiensi", "otomatisasi"	Technology implementation, ISO certification	47	Innovation and Operational Efficiency	9; 12
Number of CSR beneficiaries, number of community training sessions	"CSR", "pemberdayaan", "masyarakat", "pendidikan", "pelatihan"	Programs CSR, empowerment of vulnerable groups	24	Community Empowerment	8; 10
Area of conservation, number of trees planted, volume of waste managed	"konservasi", "reboisasi", "limbah", "plastik", "keanekaragaman hayati"	Nature conservation, waste management, ecosystem protection	24	Environment	13; 14; 15
PROPER score (Green/Gold), ISO certification for management	"GCG", "tata kelola", "transparansi", "akuntabilitas", "kepatuhan"	Implementation of GCG, Transparency	10	Sustainable Governance	16

Statement/ Quotations	Keywords	Codes	Freq	Theme	SDGs
Percentage of female employees at the managerial level, number of workers with disabilities	"gender", "perempuan", "difabel", "inklusi", "diversitas"	Women leadership, inclusive recruitment	-	Gender Equality and Inclusion	5; 10

4. Discussion and Conclusion

In communicating CSR, there are several shortcomings on the part of companies. Among them is, first, a lack of proactive communication from companies on their websites. This can be seen from the low number of companies that include CSR information on their websites [38].

Second, companies do not utilize interactive features on their websites, meaning that communication is only one-way. As a result, companies lose the opportunity to obtain direct feedback from stakeholders because there is no dialogue [38]. Companies need to build interactive features on their CSR websites with audio-visual content, infographics, and even interactive games [39]. Companies can also utilize podcast content to disseminate information related to CSR [40], [41].

Next is low visibility. In general, the visibility and coverage of CSR-related information on company websites is low. Even though companies have communicated their CSR efforts, the information can be considered merely a formality or perfunctory. Some information is even incomplete, inaccessible, and can lead to misperceptions that the efforts are not authentic or are greenwashing [27].

Companies need to ensure that CSR information is presented clearly, structured, and easily accessible on their websites [39], [42]. In addition, companies can also place CSR information in a prominent section of the website to increase visibility and emphasize the company's commitment to CSR. This low visibility can also be overcome by increasing visual and audio-visual content. Visual content that can touch the public's emotions can significantly influence public perception [43], [44].

Companies can also use photos in annual reports and sustainability reports to emphasize various aspects of CSR. Sustainability efforts are often depicted through the figures of employees. Other CSR efforts are communicated by featuring consumers. In addition, visual content in corporate CSR communications can indicate the company's efforts toward transparency and its commitment to sustainability [45], [46].

Visual content is a powerful tool for communicating CSR initiatives on company websites. Visual content can increase engagement, build trust, enhance transparency, and strategically signal the company's commitment to sustainability. Companies must carefully design and use visual content to effectively communicate CSR efforts and engage stakeholders [47], [48].

Next is the issue of certain sectors failing to communicate effectively. In the mining sector, for example, companies face social pressure due to their environmental impact. Therefore, this sector needs to communicate companies' CSR efforts because it is the sector that benefits most from transparent and proactive CSR communication [49].

Previous studies have found that companies face various challenges in communicating CSR on their websites. One of these challenges is public skepticism regarding CSR programs. The public may perceive CSR communication on websites as insincere and merely a promotional tool for companies [50], [51]. Therefore, honesty and transparency alone are not enough; companies must be able to wrap their CSR programs in storytelling techniques [52], [53].

In the context of transparency, companies need to ensure that their CSR reports are comprehensive and comply with recognized standards such as the Global Reporting Initiative (GRI), the International Finance Corporation (IFC) Performance Standards, the SDG Compass, and the UN Global Compact [45], [54]. This approach increases the credibility of reports and the accuracy of analyst estimates, which can have a positive impact on the company's reputation and stakeholder trust [45].

Regarding how messages are conveyed on the website, companies need to create content that is interactive and attracts website visitors. Companies can create audio-visual content rather than just static content. In addition, companies can use more interactive language to be more relevant to the company's audience [55].

Companies also need to make regular updates and communicate consistently about CSR activities to help maintain the interest and trust of stakeholders. Companies that communicate their CSR efforts regularly and transparently tend to build stronger relationships with stakeholders. Although it is important to promote CSR activities, companies must ensure that their communication is balanced with transparency. This balance helps maintain credibility and avoid skepticism among stakeholders.

Previous research suggests that companies can use storytelling techniques to communicate their CSR practices. By telling stories, the issues communicated will be better understood than with direct messages [56], [57], [58]. In addition, with storytelling, companies can also use storytelling in CSR reports to manage perceptions and restore trust, especially after negative events [59]. When using storytelling techniques, it would be better to utilize points of view, plots, and archetypal characters such as heroes to create stories that are interesting and touch the public.

The CSR topics communicated must also be in line with the company's core business. Embedded CSR initiatives, such as programs focused on employees, tend to generate less skepticism than activities that are philanthropic in nature [46], [60].

In Indonesia, companies need to understand that CSR is a complex topic for Indonesians. This is due to the low literacy rate of the Indonesian public. CSR-related topics are also very broad, encompassing a wide range of issues such as the environment, community, and governance. Companies need to balance detailed and simplified reporting to ensure better understanding [39]. Furthermore, the terminology used in CSR communications continues to evolve, with the emergence of new terms such as "supply chain" and "volunteer engagement." Companies need to stay abreast of these trends to ensure CSR communications remain relevant and effective [61], [62], [63], [64].

A crucial step before communicating CSR on a company website is identifying the alignment between the SDGs and the company's core business [40], [65]. Companies need to conduct a mapping process to align existing CSR activities with specific SDGs. This involves analyzing annual reports and sustainability initiatives to identify the SDGs being addressed and how they are being addressed [66]. For example, a company might focus on SDGs related to education, clean water, and decent work.

The company then needs to prioritize and highlight the SDGs most relevant to the company's core business and impact areas. Commonly focused SDGs include decent work and economic growth (SDG 8), gender equality (SDG 5), and responsible consumption and production (SDG 12) [67].

Companies need to clearly communicate the benefits of CSR initiatives related to the SDGs. These include improved corporate image, employee satisfaction, and financial savings. Highlighting these benefits can create a virtuous cycle that encourages further engagement and investment in sustainability [68].

A practical implementation that companies can implement on their websites is creating a dedicated SDG section to explain each of the company's CSR goals and initiatives, explaining how they contribute to sustainable development goals [69], [70]. Companies are also encouraged to create infographics and interactive elements to make the information more engaging [41], [71], [72]

Companies should also share real-life stories and success stories that demonstrate the impact of CSR activities on specific SDGs. This can provide concrete examples of the company's commitment to sustainable development [46], [73], [74], [75], [76], [77]. Real-life stories have a positive impact, offering tangible economic benefits that can deeply resonate with the public. This approach helps build emotional connections with stakeholders and enhances the company's reputation [78]. Companies can also utilize creative storytelling techniques such as theater performances and other performing arts [79]. Furthermore, the stories will feel more personal to the audience [80], [81].

Companies should also regularly update their websites with new initiatives, progress reports, and achievements related to the SDGs. This will provide stakeholders with up-to-date information and demonstrate ongoing commitment [67].

Finally, companies should enhance their websites by creating interactive features that allow users to explore the company's contributions to sustainable development goals [44], [82], [83]. Companies can use interactive maps, charts, and dashboards that visualize data and the impact of their CSR activities. They can even create website-based games (gamification) to increase public engagement in a more engaging way [84]. Furthermore, companies can maximize interactivity by creating clickable elements and interactive storytelling using visuals, audio, or a combination of both [76], [77]. The most important thing is to ensure that the efforts are aligned with the target audience [85].

This study has limitations in that it only examined 10 websites from Indonesian Fortune 500 companies. These ten websites were selected based on the novelty of the research. Future research could expand the sample to include all state-owned enterprises companies of Indonesia that are required to implement corporate social responsibility. Furthermore, this study has limitations in that it only examined company websites. Future research could expand the scope to include other communication channels used to communicate corporate social responsibility commitments, such as social media.

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