

# Climate change framing in the communication of CSR policies: the Secil Group example

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## Abstract

**Purpose** – The cement industry's environmental implications place climate change at the centre of sector organisations' corporate social responsibility (CSR) policies, such as the Secil Group. The organisation's CSR policies definition, narrative framing and communication are fundamental, as they can affect its reputation. This article aims to highlight the climate change framing in the Secil Group sustainability report (SR) narrative.

**Design/methodology/approach** – The framing theory is applied to analyse the international and sectoral climate change regulatory measures and the Secil Group SR. Document analysis is used to characterise Secil SR as a communication tool. Qualitative content analysis is used to highlight how Secil and the international and sectoral regulatory measures on climate change frame their narrative and compare each other.

**Findings** – The international and sectoral regulatory measures on climate change and the Secil's SR broadly frame climate change, using ethical, efficiency and effectiveness, communication and relations and law and regulation framings. The Secil's Group SR also highlights the financial frame, exposing the challenge of reconciling economic with collective interests. There is room for researchers to explore the concepts of CSR, sustainability and environment, social and governance (ESG) through the lens of complementarity.

**Originality/value** – This study shows that the Wehmeier and Raaz (2012) model, created to study transparency, can be applied to other communication studies. This paper explores a case study and, for this reason, is not generalisable. Although, the method and theoretical framework can be applied to any organisation.

**Keywords** Corporate social responsibility, Sustainability, Climate change, Strategic communication, Framing  
**Paper type** Research paper

## 1. Introduction

The cement industry's environmental implications (waste generation, CO<sub>2</sub> emissions and biodiversity damage) mean that climate change tends to be at the centre of many organisations' corporate social responsibility (CSR) policies in the construction sector, such as the Secil Group, founded more than 90 years ago. CSRs are the policies and practices adopted by organisations to maximise long-term economic benefits while caring for social well-being and sustainable environmental development (Alvarado-Herrera *et al.*, 2017). It is essential to know whether organisations in the cement industry focus on climate change in their CSR policies voluntarily or act under pressure from the regulatory measures, to which they are subjected.

Moreover, concern about climate change has been widely discussed in the organisational context, transcending laws and regulations. In January 2020, Larry Fink, CEO of BlackRock, an asset manager, declared that climate change demands a fundamental finance overhaul. In the annual statement to CEOs, Fink said that all governments, companies and shareholders must tackle climate change and announced a series of initiatives to put sustainability at the



heart of the company's investment approach. One of them proposed exiting investments that present a high environmental risk (Fink, 2020).

Besides that, an organisation's attitude towards climate change is an issue that influences its reputation, that is, public opinion of them (Spinola, 2014), as well as its legitimacy. Legitimacy is the condition for a company to exist, prosper and obtain the necessary resources, such as investments, committed employees, business and sales partners, political support and other priority publics (Rendtorff, 2020, p. 5). In this sense, it is up to strategic communication professionals to build the CSR policy framing narrative and its stance on climate change. They can influence perceptions through messages created to increase awareness and approval of CSR endeavours (Coombs and Holladay, 2009). Strategic communication is an organisation's intentional co-creation of meaning that aims to fulfil its mission and objectives, respecting its identity and values (Sebastião, 2021).

As CSR policy narrative is a strategic communication topic, this paper aims to highlight climate change framing in the Secil Group sustainability report (hereafter SR) narrative. The SR is one of the communication tools for organisations' CSR policies between an organisation and its publics to improve company image and strengthen the relationship between them (Cahyandito, 2010). It also contributes to improve transparency, working as an instrument to communicate requests made by them (Burritt and Schaltegger, 2010). The following specific objectives of this paper are: to characterise Secil SR as a communication tool (1); highlight how Secil frames its SR narrative (2); highlight how international and sectoral regulatory measures on climate change frame their narrative (3); and compare the Secil SR approach with that of international and sectoral regulatory measures on climate change (4).

To fulfil these objectives, document analysis and qualitative content analysis are used based on the attributes framing model (Hallahan, 1999), and the Wehmeier and Raaz (2012) transparency framing model (we adapted the model developed by the authors to analyse the academic discourse on transparency). As a starting point, we clarify sustainability as a CSR policy; we characterise framing theory in the strategic communication context and present international and sectoral regulatory measures on climate change. Then, we give a brief history of the Secil Group. The methodological options, the results presentation, the discussion and the conclusions follow.

## 2. Strategic communication and climate change framing in CSR policies

At this point, we present the main concepts of the article, such as CSR, sustainability and environmental, social and governance (ESG). Then, we address framing theory and its role in building an organisation's reality. Afterwards, we introduce international and sectoral regulatory measures on climate change and the Secil Group, the study object of this paper.

### 2.1 *Environmental issues in organisations: CSR, sustainability or ESG?*

Organisations exist to solve society's problems. For decades, however, they have been guided to achieve their financial goals, with the only limitation being legal compliance (Friedman, 1972). In recent years, the view has grown that the organisational role goes beyond seeking to fulfil its own interests, promoting an improvement of individuals', groups', communities' and organisations' life quality (Di Fabio and Peiró, 2018). CSR is the link between business and society, as the policies created by a company intend to enhance the social well-being of those affected by its economic operations (Frederick, 2008). It is the organisation's ongoing commitment to contribute responsibly to economic development and improve employees' life quality, the community, the environment and society (Holme and Watts, 2000).

CSR is composed of four dimensions: economic responsibilities, legal responsibilities, ethical responsibilities (going beyond legal compliance and regulation) and philanthropic

responsibilities (contribution to the community) (Carroll, 2016). While the first two are required by society, ethical responsibilities are expected and philanthropic responsibilities are desired. In this sense, CSR is a critical issue for strategic communication, responsible for developing relationships between organisations and their publics. CSR activities are also fundamental for communicating and engaging with the public (Vercic and Coric, 2018). To Coombs and Holladay (2009), CSR should be managed by strategic communication professionals in organisations, as they can contribute with “valuable knowledge to decisions that shape the CSR policies and practices” (Coombs and Holladay, 2009, p. 100). The four elements of CSR are also topics of relevance to strategic communication: acting as a corporate citizen (1); obtaining implicit and explicit approval from priority publics (licence to operate) (2); improving the image, strengthening the brand and generating value for the organisation (reputation) (3); and allowing future generations to meet their own needs (sustainability) (4) (Fontaine, 2013, p. 114).

However, there is no consensus on whether sustainability is one of the CSR elements. The two concepts are based on the economic, environmental and social tripod, without agreement on their hierarchy. Elkington (1997), for example, created a CSR model known as the triple bottom line (TBL), composed of three dimensions (the three Ps): profit, people and the planet. Herremans and Reid (2002), in turn, consider sustainability to be the area, in which an organisation can operate if it maintains a consistent and adequate harmony between the economic, social and environmental triad. Pompper (2015) united them into CSR/Sustainability by realising the terms as meaning the same thing.

Van Marrewijk (2012) argues that sustainability overrides CSR since it is up to the first to deal with organisational principles and the second to deal with the interests of people and organisations. Thus, CSR is a *stage of sustainability* composed of management practices that integrate the dimensions of sustainability. CSR deals with transparency, dialogue with stakeholders and reporting on sustainable actions, and sustainability prioritises the creation of value, environmental management and human capital (Van Marrewijk, 2012, p. 651).

This discussion around CSR and sustainability is important because, although this article considers sustainability to be one of the CSR elements, companies have emphasised sustainability for several reasons. On the one hand, CSR received criticism for its lack of authenticity – when used to maximize shareholders’ profits or as an advertisement (Manne and Wallich, 1972) – measurement difficulties and breadth (Fontaine, 2013). On the other hand, the origin of *sustainability* is in the environmental care “attractive label” (Pompper, 2015, p. 8) being adopted by laws and regulations narratives (e.g. United Nations Sustainable Development Goals) serving as a stimulus for organisations to do the same (Azapagic, 2003, p. 303).

Nevertheless, the financial market has lately added another term to this discussion, the acronym ESG. It means the environmental, social and governance matters that may positively or negatively impact the financial performance or solvency of an entity, sovereign, or individual (Li *et al.*, 2021). Even though investors having concerns regarding an organisations’ environmental and social activities is not new (Richardson, 2009), some recent facts have contributed to the adoption of ESG. The United Nations Principals for Responsible Investment (PRI), from 2006, and the EU decision to oblige publicly listed companies and public interest companies with more than 500 employees to publish a non-financial report annually in 2017 contributed to the use of ESG as a quantitative tool to measure non-financial indicators (<https://bcsdportugal.org/wp-content/uploads/2020/12/Guia-para-apoiar-as-empresas-a-reportar-os-indicadores-ESG.pdf>). In other words, since the ESG principle was formally proposed in 2004, it has been actively adopted (Li *et al.*, 2021), becoming a key indicator of management competence, risk management, and non-financial performance (Galbreath, 2012). In addition, some authors have a complementary vision of CSR and ESG concepts, defining ESG as quantitative tool to measure CSR performance (Yoon *et al.*, 2018).

Whatever the name, organisations whose environmental implications are most critical place climate change at the centre of their CSR/sustainability/ESG policies. The cement industry's positive effects are in economic and social dimensions rather than the environment. It contributes significantly to the gross domestic product (economic dimension), employs thousands of people throughout its chain and provides the appropriate infrastructure for life in society (social dimension). However, it also generates waste, emits greenhouse gases and compromises biodiversity (environmental dimension). As a result, the industry is under constant scrutiny by the public, being increasingly subject to laws and regulations that limit its performance (Zuo *et al.*, 2012).

## 2.2 Framing in strategic communication studies

This article intends to analyse international and sectoral regulatory measures on climate change framing narrative in Secil's CSR policy. To do that, we use the framing theory as this paper's theoretical framework. The framing theory originated in mass communication theories and is associated with the criteria and variables chosen by journalists to present news stories. However, it is also used in strategic communication studies, as professionals in this area are responsible for building a social reality, shaping how people see a particular organisation (Hallahan, 1999).

According to Entman (1993), framing involves the selection and salience of some aspects of the perceived reality, promoting a definition of a problem, causal interpretation, moral evaluation and treatment recommendation for the described item (Entman, 1993, p. 55). Hallahan (1999) defines seven framing types applied to public relations: situation, attributes, choices, actions, issues and responsibility. In this article, we use the attribute model as we want to identify the influence of international and sectoral regulatory measures on climate change framing in Secil's SR narrative (Table 1).

Numerous studies on climate change use framing as a theoretical framework (Schäfer and O'Neill, 2017; Nabi *et al.*, 2018). We use Wehmeier's and Raaz's (2012) transparency framing model to identify the frames in this article. The model has five frames used as justification for transparency in organisations. In this article, we adapted the model to climate change framing, using the categories as generic frames (Schäfer and O'Neill, 2017) (Table 2).

Model	Definition
Situation	It provides a framework for examining the relationships communication between individuals in everyday life situations. It is applied to discourse analysis, negotiation, and others
Attributes	The objective is to highlight some characteristics of objects and people at the expense of others to influence information processing with focal attributes
Choices	Positive (gains) and negative (losses) alternatives for situations that involve uncertainties are presented. People are more at risk to avoid losses
Actions	It is used to persuade the recipient to act to achieve the desired goal. People are influenced by how alternatives are presented (positive or negative)
Issues	Different parties explain social problems and disputes, with different views, who compete for being chosen as the preferred reason
Responsibility	It focusses on the causes attributed to specific problems and situations. People tend to maximize benefits and minimize guilt. They prefer to attribute personal actions as causes rather than systemic problems of society
News	Familiar and culturally established themes are used to convey actions about a situation. The sources compete for their favourite framing

**Source(s):** Adapted from Hallahan (1999, p. 210)

**Table 1.**  
Seven types of framing  
in public relations

**Table 2.**  
From transparency to  
climate change  
framing model

Frames	Transparency framing model	Climate change framing model
Ethical	It uses general ethical arguments or specific policies and programs, such as social responsibility	The same description as transparency model
Efficiency and effectiveness	It addresses the relationship between transparency and the performance of the market and organizations	It addresses the relationship between climate change mitigation and the performance of the market and organizations
Communication and relations	It focusses on promoting public debate and relations between individuals and organizations	The same description as transparency model
Law and regulation	Calls for the institutionalization of transparency through organizational or governmental policies	Calls for the institutionalization of climate change mitigation through organizational or governmental policies
Financial	The speech argues that transparency increases financial profits	The speech argues that climate change mitigation increases/contributes to financial profits

**Source(s):** Adapted from [Wehmeier and Raaz \(2012, p. 346\)](#)

*2.3 International and sectoral regulatory measures on climate change*

Amongst the international regulatory measures on climate change, three United Nations accords stand out: the United Nations Framework Convention on Climate Change (UNFCCC), 1992, the Kyoto Protocol, 1997, and the Paris Agreement, 2015. The Paris Agreement is the leading guide in the world's fight against climate change since it established the objective of limiting the temperature increase on Earth between 1.5 and 2 °C (above pre-industrial levels). It is also distinguished for achieving the following advances: the countries' commitments to present action plans for reducing emissions; review these plans every five years, setting increasingly ambitious goals; share these plans with other countries and the public, ensuring transparency and oversight; and securing financing for actions, with developed countries supporting developing nations. During the UNFCCC meeting, held in 2015, 195 states signed the Agreement.

UNFCCC was created at the Earth Summit in Rio de Janeiro, 1992, and is considered the first successful collective international initiative to protect the environment. In 1997, after concluding that stricter provisions were necessary to reduce emissions, UNFCCC signatories signed the Kyoto Protocol, the first to set quantitative targets for reducing emissions from developed countries by 2020–18% emission reduction compared to 1990 [1]. The Paris Agreement, the Kyoto Protocol and the 1992 UNFCCC are significant milestones for adopting a new global stance on climate issues.

The European Green Deal is the European Union's (EU) response to the Paris Agreement, in which it positions itself as a protagonist in climate issues. Presented in December 2019, it aims to "transform the EU into a fair and prosperous society, with a modern, resource-efficient and competitive economy, where that are no net emissions of greenhouse gas emissions in 2050" [2]. One of the measures proposed in the pact is the European Climate Law that presents a legally binding target, forcing member states to take measures to meet the target [3].

In addition to international regulatory measures, climate change is addressed at the sectoral level in the cement industry. The Global Cement and Concrete Association (GCCA) is the leading global cement sector association. The main objective is to promote responsible industrial leadership in producing and using cement and concrete to improve the sector's activities' and products' global social and environmental impact. To this end, it promotes the GCCA Sustainability Charter, a letter of commitments that the 37 member organisations must implement and comply with, being evaluated periodically. The letter identifies five key pillars

that cover the spectrum of sustainability in the sector: 1. Health and Safety; 2. Climate Change and Energy; 3. Social Responsibility; 4. Environment and Nature; 5. Circular Economy. GCCA members must set goals for the five pillars, publish sustainability performance at the company level, report key sustainability indicators at the plant level, and encourage implementing the charter pillars in the entire value chain (<https://gccassociation.org/>). In 2020, the GCCA launched the Climate Ambition for 2050, a document to be analysed in this article, whose members commit to producing carbon-neutral concrete by 2050 (<https://gccassociation.org/>).

At the European level, the European Cement Association (CEMBUREAU) is formed by national cement associations and companies in the EU. It acts as an industry spokesperson to the EU institutions and other public authorities based in Brussels. Its activities centre on the implications that policies concerning technical, environmental, energy, employees' health and safety issues and sustainability can have on the industry in 2050 (<https://cembureau.eu/>). Like the GCCA, CEMBUREAU is also committed to bringing the industry to 0% carbon emissions in the value chain by 2050. In this article, the document "Cementing the European Ecological Pact" is analysed, a roadmap of actions created by the association in 2020 to achieve this objective.

### 3. The Secil Group

The Secil Group, the object of this study, is a GCCA and CEMBUREAU member. The group was founded in Portugal, celebrated 90 years of operation in 2020, and is currently present in eight countries: Portugal, Tunisia, Angola, Lebanon, Brazil, Cape Verde, Spain and the Netherlands. Recently, Secil established some initiatives that contributed to CSR. In 2016, it formed a sustainability committee and, in 2019, launched its mission, vision and values (MVV) at group level, the code of conduct and the sustainability policy. The Secil Group's mission, its reason for existing, is "to give shape to ideas, by providing our customers cement-based solutions, our people with careers worth having, our communities with responsible citizenship and our shareholders with value". The vision, its ambition for the next decade, is "we strive to be the preferred cement solutions provider for our customers in the communities we serve". The company's values—its way of acting and leading—are: "people, integrity, accountability, performance and collaboration" ([www.secil-group.com](http://www.secil-group.com)). The Secil Group's code of conduct is divided into three sections: objectives and scope (1), operating principles (2) and commitments to stakeholders (3). This third section addresses sustainability, labour rights and equality, health and safety and the environment.

The Secil Group's sustainability policy describes the general lines of action in five priority areas: economic and financial (1), social (2), health and safety (3), environmental (4) and innovation (5). In 2020, the group released its SR 2018–2019 (Secil SR, 2018–2019), one of the CSR policy communication tools highlighted on the institutional website homepage, the main CSR policy communication channel. In the website menu, there is an area called sustainability, in which the following are presented:

- (1) The integrated policy on quality, environment, safety and health at work.
- (2) The group's responses to climate change.
- (3) Sustainability in the construction sector highlights the importance of concrete.
- (4) The relationship with the GCCA.

Social responsibility is one of the sub-areas of sustainability, a section on the website where the relationship instruments with the external publics are described. The examples include visits to the facilities, the Cement Museum (Maceira-Liz plant), support (patronage actions), cooperation (with sector entities), the awards it promotes to engineers and architects and the cement plants' environmental monitoring committees in Portugal, Brazil and Tunisia. Relations with media and other priority publics are also part of the corporate communication area's role. A public is a group of individuals linked by a common interest (Heath, 2013).



#### 4. Methodology

This article aims to highlight the framing of climate change in Secil Group's SR narrative. Its specific objectives are: to characterise Secil SR as a communication tool (1); highlight how Secil frames its SR narrative (2); highlight how international and sectoral regulatory measures on climate change frame their narrative (3), and compare the Secil SR approach with that of international and sectoral regulatory measures on climate change (4).

Document analysis is used to fulfil the first specific objective. Document analysis is data collected from documents not produced at the researcher's request (Bryman, 2012, p. 543). In this case, the *corpus* will be the Secil SR 2018–2019. Qualitative content analysis is used for the other three specific objectives based on the attributes framing model (Hallahan, 1999) and the Wehmeier and Raaz (2012) transparency framing model. We adapt the model developed by the authors to analyse the academic discourse on transparency. The content analysis aims to obtain indicators that infer knowledge related to production conditions or content reception (Bardin, 2011, p. 48). We defined Secil SR 2018–2019 as the analysis *corpus* of the second specific objective [4]. The third specific objective *corpus* is the following documents:

- (1) The 1992 United Nations Framework Convention on Climate Change (UNFCCC) 1992 ([https://unfccc.int/files/essential\\_background/background\\_publications\\_htmlpdf/application/pdf/conveng.pdf](https://unfccc.int/files/essential_background/background_publications_htmlpdf/application/pdf/conveng.pdf)).
- (2) The 1997 Kyoto Protocol ([kpeng.pdf \(unfccc.int\)](https://unfccc.int/)).
- (3) The 2015 Paris Agreement ([https://unfccc.int/sites/default/files/english\\_paris\\_agreement.pdf](https://unfccc.int/sites/default/files/english_paris_agreement.pdf)).
- (4) The 2019 European Green Deal ([https://eur-lex.europa.eu/resource.html?uri=cellar:b828d165-1c22-11ea-8c1f-01aa75ed71a1.0002.02/DOC\\_1&format=PDF](https://eur-lex.europa.eu/resource.html?uri=cellar:b828d165-1c22-11ea-8c1f-01aa75ed71a1.0002.02/DOC_1&format=PDF)).
- (5) 2020 GCCA Climate Ambition Statement—towards carbon-neutral concrete ([https://gccassociation.org/wp-content/uploads/2020/09/GCCA\\_ClimateAmbitionStatement\\_Print\\_AW.pdf](https://gccassociation.org/wp-content/uploads/2020/09/GCCA_ClimateAmbitionStatement_Print_AW.pdf)).
- (6) 2020 Cementing the European Green Deal: CEMBUREAU's roadmap for carbon neutrality in 2050 ([https://cembureau.eu/media/w0lbouva/cembureau-2050-roadmap\\_executive-summary\\_final-version\\_web.pdf](https://cembureau.eu/media/w0lbouva/cembureau-2050-roadmap_executive-summary_final-version_web.pdf)).

For specific objectives 2 and 3, the content analysis categories are defined *a priori*, using the general frames proposed by the Wehmeier and Raaz model (2012) and adapted to climate change: ethical (1), efficiency and effectiveness (2), communication and relationships (3), law and regulation (4) and financial (5). The registration units used are inclusion and exclusion. During the analysis, we added a new generic frame to the Wehmeier and Raaz model (2012). We identified that the financial approach also appeared with a different meaning from the model, so we created a new category *in vivo*, *financing and investment*. The discourse focusses on the need for financial measures to mitigate climate change and investments to develop new technologies. Furthermore, as most of the model's generic frames were present in all documents, we moved on to a second phase analysis: *in vivo* identification of specific framings (Table 3).

The fourth specific objective is achieved by comparing Secil's SR framing narrative with the international and sectoral regulatory measures on climate change framing narratives, identifying similarities and differences between them.

#### 5. Results

The results are presented below according to specific objectives. We start by characterising Secil SR as one of the CSR policy communication tools. Although Secil regularly reports its

		Climate change framing
Generic frames	Specific framings	
Ethical	It defends a <i>fair, equitable and inclusive transition</i> , respecting the countries differences <i>Social, environmental, and economic balance</i> is presented as an argument to motivate CC mitigation CC mitigation is an <i>integrity</i> and <i>human rights</i> issue	233
Efficiency and effectiveness	CC mitigation will be addressed in a professional way, through <i>scientific and technical management</i> All countries performance can be controlled and comparable, though a <i>unique and transparent methodology</i> CC mitigation enhances <i>innovation</i> improvement, <i>energy efficiency</i> and <i>circular economy</i>	
Communication and relations	Companies are committed to look for <i>efficient construction</i> The CC mitigation is a <i>concern of humanity</i> and must ensure <i>public participation</i> To mitigate CC, there will be <i>cooperation between the parties, knowledge sharing and technology transfer</i> To guarantee transparency and evolution control, countries must do <i>periodic communication</i> To guarantee participation of all, <i>EU</i> will use its <i>influence</i> and <i>relationship with priority publics</i>	
Law and regulation	Countries should follow <i>convention regulation</i> and should be <i>procedures for those who do not comply with decisions</i> Countries should implement strong <i>environmental legislation</i> and <i>policies to mitigate CC</i> To lead CC mitigation worldwide, <i>EU</i> will create <i>policies to contribute do the Green Deal</i> The <i>regulation of information reporting methodology by companies</i> guarantees control, transparency, and clarity of progress Cement companies will implement a <i>roadmap for carbon neutrality</i> To help transition, companies claim for <i>policies that foster long-term vision, innovation and investment in technology and regulation favouring concrete</i> Companies highlight their <i>alignment with the Paris Agreement and the European Green Deal; GCCA and CEMBUREAU; and compliance with regulations</i>	
Financing and investment	Need for <i>financial</i> measures and <i>investments</i> to mitigate CC	
Source(s): Self-elaboration		Table 3. Climate change (CC) generic and specific framings

sustainability performance since 2005, Secil Group SR 2018–2019, released in 2020, is the first prepared with global reporting initiative (GRI) international standards and an external review. The GRI guidelines provide principles, content, and an implementation manual for organisations to prepare their SR ([https://edisciplinas.usp.br/pluginfile.php/3368600/mod\\_resource/content/1/Brazilian-Portuguese-G4-Part-One.pdf](https://edisciplinas.usp.br/pluginfile.php/3368600/mod_resource/content/1/Brazilian-Portuguese-G4-Part-One.pdf)).

The report's table of contents [4], p. 2] identify the group's priorities, with the environment being one of them. In Chapter three, "Challenges for the Group" dedicates three and a half of five pages to the environment: climate change, protection of natural resources and how the group addresses the decarbonisation issue. Chapter six, "Protection of the environment", consists of nine pages and is entirely dedicated to the environmental issue. Customers (seven pages) and employees (seven pages) are also highlighted in Chapters four and five. In addition to having just two pages devoted to "Involvement with the community" (Chapter seven), the use of expressions such as "The Secil business" to present the organisation and "We create value with sustainability" to explain the sustainability policy shows the organisation's focus on economic performance. In the CEO's message, which opens Secil SR, it can be seen that the group's view of sustainability is still recent. The statement says that sustainability is a



premise in “fast affirmation” and, being complex, “requires a gradual transition phase allowing for the adaptation of processes” [4], p. 5].

After the CEO’s message, the group presents itself as one of the 30 organisations that signed the Portuguese version of the CEO Guide for Human Rights by the World Business Council for Sustainable Development. By signing the document, it undertakes to “promote human rights issues in their organisations and their value chains, going beyond risk management and compliance with legislative and regulatory frames, in the search for positive changes in people’s lives” [4], p. 6].

It is worth noting the emphasis given to priority publics, “the different players that are impacted by its operations” [4], p. 20]: employees, customers, communities, partners, suppliers and authorities. In 2017, the group consulted 553 representatives of these publics in all the countries it operates. This work identified the 14 most relevant topics concerning sustainability (Table 4).

The Secil SR also has a sub-chapter dedicated to the United Nations Sustainable Development Goals (SDGs) ([https://www.un.org/ga/search/view\\_doc.asp?symbol=A/RES/70/1&Lang=E](https://www.un.org/ga/search/view_doc.asp?symbol=A/RES/70/1&Lang=E)). The group identifies seven priority, aspirational and instrumental SDGs. They are decent work and economic growth, climate action and sustainable production and consumption (priority), quality health, quality education and industry, innovation and infrastructure (aspirational) and partnerships for the implementation of objectives (instrumental). The report also highlights Secil’s engagement with sectoral organisations that lead the sustainability issue. As a GCCA member, Secil SR listed ten commitments for 2020–2030 and related them to the association’s five pillars (presented in subpoint 2.3).

Once the Secil SR has been characterised, it is time to highlight how Secil SR (specific objective 2) and the international and sectorial regulatory measures on climate change (specific objective 3) frame their narrative. After that, we compare them with each other (specific objective 4). For this step, content analysis was used. In the first phase, the inclusion and exclusion registration units were considered to verify the generic frames proposed by the Wehmeier and Raaz (2012) model in the analysis *corpus*. The first observation is that all model frames are used in the analysis *corpus*, except *financial*. Only the 1992 UNFCCC and Secil SR used this frame with the same meaning proposed by the authors and adapted to climate change. That is, they attribute relevance to economic performance to mitigate climate change. Examples of the frames are presented in Table 5.

Except for Secil’s SR, the financial approach appears with another meaning throughout the *corpus*. In this sense, we created a new category *in vivo*, *financing and investment*. The discourse focusses on the need for financial measures to mitigate climate change and investments to develop new technologies (Table 6).

*Communication and relations* (promoting public debate and relations between individuals and organisations) is identified as the most highlighted frame by all the documents analysed. As almost all the five categories of generic frames were identified in all analysis *corpuses*, we

**Table 4.**  
Relevant topics  
according to priority  
publics

1. Health and Safety	2. GHG emissions and climate change
3. Biodiversity and ecosystem management	4. Community development and local impact management
5. Waste management and circular economy	6. Energy
7. Talent management, diversity, and inclusion	8. Other emissions
9. Product responsibility and sustainable construction	10. Involvement of stakeholders
11. Water use and management	12. Innovation
13. Product safety and quality	14. Customer relationship and satisfaction

**Source(s):** Adapted from the Secil Sustainability Report ([secil-group.com](http://secil-group.com)), p. 23

				Climate change framing
Frames	Inclusion/Exclusion	Example	Corpus	
Ethical	Included by all	“At the same time, this transition must be just and inclusive. It must put people first, and pay attention to the regions, industries and workers who will face the greatest challenges.”	Green Deal 2019 (p. 2)	235
Efficiency and effectiveness	Included by all	“Recognizing that steps required to understand, and address climate change will be environmentally, socially and economically most effective if they are based on relevant scientific, technical and economic considerations and continually re-evaluated in the light of new findings in these areas”	UNFCCC 1992 (p. 12)	
Communication and relations	Included by all	“Affirming the importance of education, training, public awareness, public participation, public access to information and cooperation at all levels on the matters addressed in this Agreement”	Paris 2015 (p. 2)	
Law and regulation	Included by all	“The importance of policy frameworks to enable and accelerate this transition to a climate neutral cement industry cannot be underestimated. To achieve its objectives, our industry will need a policy environment that offers confidence to allow us to leap forward”	CEMBUREAU 2020 (p. 8)	
Financial	Included just by UNFCCC (1992) and Secil SR 2018–2019	“Secil is focussed on creating value, through a positive economic performance, where it considers the direct and indirect impacts on the society, in which it operates”	Secil SR 2018–2019 (p. 12)	
Source(s): Self-elaboration				Table 5. Identified general frames examples

decided to identify specific frames (Schäfer and O'Neill, 2017) *in vivo* to compare the documents (Table 7). With this second analysis we were able to propose a deeper analysis.

In terms of alignment, two groups were indicated. The first is the United Nations regulatory measures on climate change. Of the 33 specific frames identified in the UNFCCC 1992, Kyoto 1997 and Paris 2015, 27 are present in more than one document. In the second group, the sectoral regulatory measures on climate change come together with the same *ethical, efficiency and effectiveness* specific frames. The *communication and relations* specific frames are the same, but GCCA 2020 has an additional one (*periodic communication*). The specific frames are the same in *law and regulations*, but CEMBUREAU 2020 has an additional one (*alignment with the Paris Agreement and the European Green Deal*). The Green Deal aligns with international regulatory measures on climate change in the *ethical, communication and relations* and *law and regulations* specific frames. Furthermore, it aligns with sectoral regulatory measures on climate change in *efficiency and effectiveness*.

Secil SR, in turn, is in line with sectoral regulatory measures on climate change in the *ethical, efficiency and effectiveness* and *communication and relations* specific frames. In the *laws and regulations* specific frame, Secil SR mentions sectoral associations, the Green Deal, and the Paris Agreement to demonstrate the alignment of its environmental initiatives.

Table 6.  
Financing and  
investment frames  
examples

*Financial-specific* frames were not identified since they were present only in the UNFCCC 1992 and the Secil SR. In the proposed new frame, *financing and investment*, the United Nations regulatory measures on climate change have only the *financing* specific frame (who should pay for the actions

<i>Kyoto 1997</i>	“the developed country Parties ( . . ) shall provide new and additional financial resources to meet the agreed full costs incurred by developing country Parties in advancing the implementation of existing commitments” (p. 10)
<i>Green Deal 2019</i>	“Pursuing green finance and investment and ensuring a just transition” (p. 15)
<i>GCCA 2020</i>	“Significant work and investment are required across the construction value chain to promote innovation in new products, processes and technologies” (p. 6)

Source(s): Self-elaboration

Generic frames	Specific frames	Inclusion (x) and exclusion ( )*							
		U	K	P	GD	G	C	S	
Ethical	Fair, equitable and inclusive transition	x		x	x				
	Social, environmental and economic balance	x	x	x	x	x	x	x	
	Integrity			x	x				
	Human rights							x	
Efficiency and effectiveness	Scientific and technical management	x	x						
	Unique and transparent methodology		x	x					
	Innovation			x	x	x	x	x	
	Energy efficiency				x			x	
	Circular economy				x	x	x	x	
	Efficient construction				x	x	x	x	
Communication and relations	Concern of humanity	x			x				
	Cooperation between the parties	x	x	x	x	x	x	x	
	Knowledge sharing	x	x	x	x	x	x	x	
	Technology transfer	x	x						
	Periodic communication	x	x	x		x			
	Public participation			x	x				
	EU influence				x				
	Relationship with priority publics							x	
Law and regulation	Environmental legislation	x							
	Policies to mitigate climate change	x	x	x	x				
	Convention regulation	x	x	x					
	Procedures for who do not comply		x		x				
	EU policies contribute to the Green Deal				x				
	Regulation reporting methodology by companies				x				
	Roadmap for carbon neutrality					x	x		
	Policies that foster long-term vision, innovation and investment in technology					x	x		
	Regulation that favours concrete					x	x		
	Alignment with the Paris Agreement and Green Deal						x	x	
	Alignment with GCCA and CEMBUREAU							x	
	Compliance with regulations							x	
Financing and investment	Financing measures	x	x	x	x				
	Need for investment				x	x	x		

Table 7.  
Specific frames  
identified in the  
analysis corpus

Note(s): \*Inclusion and Exclusion columns' caption: U = UNFCCC 1992; K = Kyoto 1997; P = Paris 2015; GD = Green Deal 2019; G = GCCA 2020; C = CEMBUREAU 2020; S = Secil SR 2018–2019

Source(s): Self-elaboration

to mitigate climate change). In contrast, the sectoral regulatory measures on climate change have only the specific frame *investment* (need for investments to pay for climate change actions). The Green Deal is the only one that contemplates the two sub-frames, *financing and investment*.

## 6. Discussion

To fully understand the phenomenon of climate change, we must study it in a holistic and integrated way, not from the isolated analysis of its constituents. International and sectoral regulatory measures on climate change and Secil SR follow this same path, framing the environmental issue broadly and using different approaches as a justification for mitigating damage. International and sectoral regulatory measures on climate change and Secil SR do not stress just some aspects of the perceived reality, as [Entman \(1993\)](#) defined, but almost all the generic frames presented. Regarding [Hallahan's \(1999\)](#) attribute framing model in public relations, it is possible to say that ethics, law and regulations, communication and relations and efficiency and effectiveness were chosen by the analysis *corpus* to influence the mitigation of climate change. It is not an issue about ethics or regulation, relations or efficiency, but all these frames together.

The fact that the Secil Group's SR also frames the climate issue broadly shows the organisation's concern with its impact on the environment and life in society. In this sense, the SR is, therefore, not just an instrument to give visibility to compliance with *laws and regulations*. It is an instrument to present the organisation's CSR commitment of improving the quality of life of individuals, groups and society ([Di Fabio and Peiró, 2018](#)). Secil's SR highlights the issues of *social, environmental and economic balance* and *human rights* (ethical frame) as arguments for mitigating climate change. This mitigation will only be achieved through *cooperation between the parties* and *knowledge sharing* (communication and relations), mainly because, to reduce damage to the environment, it needs *innovation*, a *circular economy*, greater *energy efficiency* and more *efficient construction* (efficiency and effectiveness).

The *financial* frame of [Wehmeier's and Raaz's \(2012\)](#) model was the only one not present in the entire analysis *corpus*. Only the 1992 UNFCCC and Secil SR highlight economic development as fundamental to climate change mitigation. When the 1992 UNFCCC was drafted, it was still essential to make clear that countries and organisations would not have to forgo profits to act on mitigating climate change. The 1992 UNFCCC is considered the landmark in recognising the need for collective action to protect the environment. When this prominent organisation's focus was the economic pillar, the financing frame was essential for influencing participation. Over the years, the balance of the three pillars (economic, social and environmental) became better known, and the *financial frame* point no longer needed to be enhanced. Connecting to [Hallahan's \(1999\)](#) attribute framing model in public relations, the *financial frame* is not an attribute used to influence climate change mitigation nowadays. In addition, the assumption of the ESG as a CSR measurement tool leaves the financial attribute in the background, as its focus is measuring non-financial performance indicators.

However, Secil SR still positions itself as a company centred on financial performance, which places social and environmental pillars at a secondary level. Its SR says on page 10: "Secil is focussed on creating value, through a positive economic performance, where it considers the direct and indirect impacts on the society, in which it operates" [4]. By positioning itself in the *financial frame*, the Secil Group also exposes the challenge of reconciling economic with collective interests. On the one hand, to leave the economic question aside is to say that this is not an important issue to be considered – and we know it is. On the other hand, giving too much focus to finance can appear to be negligent of sustainability. In any case, companies that are not financially healthy cannot contribute to climate change mitigation. As [Herremans and Reid \(2002\)](#) point out, sustainability is consistent balance in the economic, social and environmental triad. There is room to discuss this challenging conciliation in more detail.

Although the SR is considered a communication tool to improve an organisation's image and its relationship with the public, its potential is still little exploited by the Secil Group since its dissemination is restricted to a highlight on the corporate website homepage. The low visibility given to the SR means that the document seems more to respond to the regulations in force than as a communication tool.

## 7. Conclusions

This research has allowed us to understand that the approach to combat climate change requires a broad narrative by those who regulate (international and sectoral regulatory measures), by those who comply (organisations) and by those who research (researchers). This broad approach – aligned with the CSR concept – is not only restricted to the environment but includes other components, such as ethics and cooperation between parties. These components have always been the focus of CSR policies. Still, criticism of the concept and the difficulty of making its results tangible opened space for the financial area to present ESG as a novelty. There is room for strategic communication, finance, and management researchers to explore the concepts of CSR, sustainability and ESG not only through the lens of opposition but also of complementarity. If climate change concerns humanity, academic research should also pursue an approach of cooperation between parties.

We also conclude that the Secil Group's SR is aligned with the leading global documents on climate change and with sectoral associations committed to addressing the issue in the cement industry. Although it remains a document giving visibility to compliance with laws and regulations, Secil's SR goes further by framing the justification for climate change mitigation as an *ethical* issue, of *communication and relationships* and *efficiency and effectiveness*, committing to contribute to climate change mitigation. Positioning the *financial frame*, Secil SR raises the debate on whether economic performance comes before the sustainability issue or is still necessary to ensure sustainability. Further studies in this regard should be conducted.

As a communication tool to improve transparency and the relationship with its publics, since it provides answers to their questions, Secil's SR emphasises its relationship with priority publics, highlighting employees, customers and industry associations. Despite this, the few pages dedicated to community involvement are incompatible with the notion of a CSR policy communication tool. Furthermore, Secil's SR, which also contributes to strengthening the company's reputation as socially responsible, could be better communicated – today it is visible only on the corporate website homepage. Posts shared on the Group and Semapa social media networks, articles in the media and roadshows to present the document to priority publics are just some examples of actions that could be carried out.

In addition, our goal was to highlight climate change framing in the communication of CSR policies. An organisation communicates its CSR policies in many ways, not just through the SR. To complete the research, it is essential to analyse other communication tools, channels and content to produce a more complete conclusion regarding its narrative.

Despite [Wehmeier's and Raaz's \(2012\)](#) model having been created to understand organisational transparency, this paper shows that the model can be applied to other communication studies in future, embracing different themes and addressing distinct types of organisations. Regarding the limitations of this study, it is pointed out that this article is not generalisable since it explores a case study. Furthermore, the technical wording of the United Nations international regulatory measures on climate change limits the framing analysis.

## Notes

1. Paris Agreement on climate change–Consilium ([europa.eu](http://europa.eu))
2. The European Green Deal [https://eur-lex.europa.eu/resource.html?uri=cellar:b828d165-1c22-11ea-8c1f-01aa75ed71a1.0002.02/DOC\\_1&format=PDF](https://eur-lex.europa.eu/resource.html?uri=cellar:b828d165-1c22-11ea-8c1f-01aa75ed71a1.0002.02/DOC_1&format=PDF)

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