

Visualisation within sustainability reports: insights from a stigmatised industry company

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Abstract

Purpose – *This study aims to examine how a tobacco company operating within a stigmatised industry uses visualisation in its sustainability reporting to manage and mitigate organisational stigma.*

Design/methodology/approach – *Information and data for the study was collected from Philip Morris International (PMI)'s reports and from semi-structured interviews with PMI's sustainability report preparers. Data was analysed using qualitative methods. Legitimacy theory with a focus on the concept of moral legitimacy was used to interpret the findings.*

Findings – *The findings show that PMI strategically uses persuasive visualisation through numerous stigma management approaches in their attempt to deflect stigma or even leverage on it to their advantage. By highlighting its social and environmental responsibilities through visualisation, the company attempts to reshape its public image and strengthen legitimacy. However, despite its sustainability efforts, a stigmatised tobacco company may struggle to change the beliefs of all stakeholders so achieving moral legitimacy will remain elusive without major changes to its core business.*

Research limitations/implications – *This study enriches the sustainability accounting and reporting literature by offering real-life examples of the utilisation of visualisation in sustainability reports by a stigmatised company.*

Practical implications – *Our study provides empirical evidence on how visualisation in sustainability reporting can strategically construct legitimacy by crafting persuasive and emotionally engaging messages that meet stakeholder expectations.*

Originality/value – *The study highlights the importance of visual literacy and contributes to a better understanding of the utilisation of visualisation in communicating sustainability messages.*

Keywords *Organisational stigma, Sustainability reporting, Visualisation, Stigma management, Moral legitimacy*

Paper type *Research paper*

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1. Introduction

The tobacco industry has long been stigmatised, perceived as profiting from human vulnerabilities and frailties (Eurosif, 2012; Blitz and Fabozzi, 2017). Such stigmatisation generates adverse social and economic consequences that can threaten organisational survival. To mitigate these effects, or even leverage stigma strategically, firms adopt stigma management practices aimed at restoring legitimacy (Tracey and Phillips, 2016; Hampel and Tracey, 2017). Sustainability reporting serves as a key platform for these efforts, enabling companies to disclose positive social and environmental contributions and engage stakeholders (Gray, 2006). Visualisation further strengthens this process by enhancing communication and persuasive impact (Hrasky, 2012). Through strategically designed visuals, stigmatised firms can influence stakeholder perceptions of sustainability performance, thereby diluting or neutralising stigma and reinforcing legitimacy.

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Despite increasing scholarly attention to visual dimensions of corporate reporting (Davison, 2015), research on how stigmatised industries embed visualisation in sustainability disclosures to mitigate stigma remains limited. This study addresses this gap by examining the strategic use of visualisation in the sustainability reporting of a global tobacco company. We argue that report preparers in stigmatised sectors may deliberately use visuals as persuasive devices to influence stakeholder perceptions and dilute the associated stigma. Accordingly, the study investigates the strategic intent underpinning visualisation practices through two research questions:

RQ1. What is the extent and nature of visuals used by PMI in its sustainability reporting?

RQ2. How does PMI use visualisation to operationalise stigma management strategies and restore legitimacy?

By addressing these questions, the study provides insights into how visualisation constructs narratives that redirect attention from morally contentious practices, contributing to stigma management and legitimacy-building efforts.

Philip Morris International (PMI), the case company selected for this study, is a multinational tobacco corporation headquartered in Switzerland, operating in over 180 countries and holding approximately 40% of the global cigarette market share (Centers for Disease Control and Prevention, 2021). PMI was the first tobacco company to integrate sustainability into its business model in 2016 and to publish an integrated report in 2019 (Philip Morris International, 2019). Despite these initiatives, PMI has faced persistent criticism and negative media attention. Its global agricultural labour policy, for instance, has been dismissed as a public relations exercise rather than a substantive change (Amon *et al.*, 2012), while leaked documents suggest manipulation of scientific evidence to obscure the harms of smoke-free products Breitbarth *et al.* (2010). Against this backdrop, we argue that PMI strategically employs visualisation in sustainability reporting as a stigma management tool to mitigate reputational damage.

Our study makes important contributions to literature as well as practice. It adds to literature that highlights the importance of visual literacy which is becoming increasingly relevant as advances in digital technology have contributed to the proliferation of visuals used in professional, scholarly and daily information practices (Beaudoin (2016); Ewalt, 2016; Yoon, 2011). In terms of practicality, our study provides empirical evidence on how visualisation could be used strategically by a stigmatised industry for stigma management. This can help inform stakeholders including regulators, NGOs and report users, potentially resulting in greater critical evaluation of the use of visualisation within sustainability reports aimed at managing perceptions.

The rest of the paper is structured as follows: Section 2 provides a review of the literature; Section 3 outlines the theoretical underpinning used to interpret the results; Section 4 outlines the research method; Section 5 provides the findings; Section 6 presents a discussion of the findings; Section 7 provides the conclusion, limitations of the study and suggestions for future research.

2. Literature review

Organisational stigma is defined as “a label that evokes a collective stakeholder group-specific perception that an organisation possesses a fundamental, deep-seated flaw that deindividuates and discredits the organisation” (Devers *et al.*, 2009, p. 157). As organisational stigma represents a negative social evaluation of a company, it results in stereotyping of the stigmatised company by stakeholders (Ashforth and Humphrey, 1997). Consequently, stakeholders may impose harmful social and economic sanctions on the company (Elsbach and Bhattacharya, 2001). This can lead to adverse social and economic outcomes for the stigmatised company and ultimately threaten its survival (Krauss, 2021).

The perceived value incongruence held by the stakeholders towards the stigmatised companies motivates distrust and creates the suspicion about the corporate behaviour or actions of the company (Sitkin and Roth, 1993). As a result, stakeholders tend to avoid interaction with or withhold resources to the stigmatised company for fear of the risk of being stigmatised by association (Pontikes *et al.*, 2010).

Although tobacco companies possess a legal licence to operate, they often lack social approval due to the harmful nature of their products and services (Dhandhanian and O'Higgins, 2022). Historically, the industry has been stigmatised and accused of profiting from human vulnerabilities (Eurosif, 2012; Blitz and Fabozzi, 2017). To counter such criticism, tobacco firms frequently rely on sustainability reporting to project positive contributions, serving both as a demonstration of goodwill and as a shield against reputational damage (Banerjee, 2008). Through these disclosures, companies aim to construct favourable impressions among diverse stakeholders and mitigate negative media publicity (Lamin and Zaheer, 2012). Empirical evidence suggests that sustainability initiatives often function as strategic distractions, diverting attention from the inherent harms of tobacco products (Palazzo and Richter, 2005; World Health Organisation, 2008, 2023).

The use of visuals in sustainability reporting has grown significantly in recent years (Davison, 2010, 2015). Visualisation transforms complex information into accessible visual formats (Globokar, 2022), simplifies communication (Berinato, 2016) and complements textual disclosures (Ronzi and Gatzweiler, 2022). Visuals can foster trust (Cho *et al.*, 2009), strengthen stakeholder engagement (Bellucci *et al.*, 2019) and improve the effectiveness of sustainability communication (Van Leeuwen, 2011). Beyond informational clarity, visualisation conveys multi-layered meanings persuasively, eliciting emotional responses (Baxter *et al.*, 2019). Hence, given their communicative power, tobacco companies may strategically use visualisation to deflect stigma and enhance legitimacy. However, its strategic use raises ethical concerns, as visuals may function as greenwashing tools, misleading stakeholders about environmental practices (Kassinis and Panayiotou, 2018).

Sustainability reports commonly use visuals such as tables, charts, symbols, infographics and photographs (Momin and Chong, 2023). Tables and charts typically present quantitative data, while infographics integrate multiple elements to summarise complex information in an engaging format (Smiciklas, 2012), stimulating cognitive processing through visual memory (Ware, 2012). Symbols reinforce key sustainability themes (Kelly, 2017) and photographs enhance communication and credibility (Garcia and Greenwood, 2015; Caron and Turcotte, 2009). However, selective photographic representation may construct idealised impressions, enabling manipulation of sustainability narratives (Breitbarth *et al.*, 2010; Davison and Warren, 2009).

Researchers such as Hudson and Okhuysen (2009), Vergne (2012), Helms and Patterson (2014) and Zhang *et al.* (2021) have suggested various methods that stigmatised companies could combat and deflect the imposition of stigma. One key approach for stigmatised tobacco companies in managing stigma would be to engage in sustainability practices and activities and provide sustainability reports. As visuals can be used strategically to complement textual narratives in sustainability reports (Seo, 2020), tobacco companies could leverage on the power of visualisation to help create an impression of social and environmental responsibilities that may not depict reality but assist in gaining legitimacy.

3. Theoretical underpinning

The findings of this study were interpreted using legitimacy theory, with emphasis on moral legitimacy. Prior research identifies four stigma management approaches that organisations use to manage the impact of stigma to procure legitimacy. The shielding approach seeks to minimise negative repercussions by concealing stigmatised attributes (Hudson and

Okhuysen, 2009; Reinmoeller and Ansari (2016). Straddling involves diluting stigma to reduce stakeholder disapproval (Durand and Vergne, 2015; Vergne, 2012). Co-opting leverages stigma to attract attention and resources while softening negative perceptions (Tracey and Phillips, 2016; Helms and Patterson, 2014). Finally, destigmatisation aims to transition from stigma to legitimacy by demonstrating positive societal contributions and alleviating stakeholder concerns (Hampel and Tracey, 2017).

Securing legitimacy helps organisations to garner increased resource flows and ultimately enhances their survival prospects (Pellegrino and Lodhia, 2012). In this vein, sustainability reporting could serve as an important tool for an organisation to demonstrate alignment between organisational activities and societal norms and expectations (Deephouse *et al.*, 2017) specifically for stigmatised companies. Using visualisation in sustainability reporting greatly assists in visual persuasion (Chong *et al.*, 2019; Zeng *et al.*, 2022) which can help dilute or eliminate stigma and gain legitimacy. However, stigmatised companies face issues in establishing moral legitimacy due to mistrust about them (Grougiou *et al.*, 2016).

Hudson (2008) asserted that stigmatised industry companies are often stigmatised permanently due to their fundamental business operations. These companies suffer broad based social condemnation resulting from their very nature, i.e. who they are, what they do and whom they serve (Hampel and Tracey, 2017). Studies have suggested that stigmatised companies must admit their supposed mistake, apologise for their deviant and conform to the expectation of the stakeholders to confer moral legitimacy upon them (Pfarrer *et al.*, 2008; Warren, 2003). In other words, these stakeholders will only approve a stigmatised company when it becomes “normal” and stops behaving inappropriately.

Moral legitimacy is based on the evaluation of whether an organisation’s activities are “the right thing to do” (Suchman, 1995, p. 579). As observed by Hampel and Tracey (2017), some companies are endowed with moral legitimacy despite maintaining their deviance, by stakeholders who do not perceive them as a threat to their wellbeing. Consequently, instead of stigmatising these companies, these “supporting supporters”, as coined by Ashforth (2019), might support them through patronage, and investment. Therefore, it is likely that a company may garner moral legitimacy with one set of stakeholders and yet be evaluated as stigmatised by other stakeholders (Krauss, 2021). As argued by Hampel and Tracey (2017, 2019), stakeholders’ moral evaluation of a company could change from moral acceptance to stigmatisation and vice versa.

The fluidity of moral evaluation by stakeholders provides opportunity for companies (specifically stigmatised companies) to leverage on this by communicating favourable stakeholder-specific messages, to improve stakeholders’ moral evaluation about them. Consistent with Kuruppu *et al.* (2019), this unstable state of moral legitimacy in such companies shows legitimation being an ongoing process. As such, Hampel and Tracey (2019) suggested that moral evaluation should be viewed as a spectrum, whereby stakeholders may fluidly move their moral evaluations of companies across the spectrum. Thus, through visualisation of sustainability disclosures, stigmatised companies could strategically attempt to influence stakeholders to move from profound disapproval (stigmatisation) to moral legitimacy.

4. Research method

This study adopts a qualitative research approach to explore the contextual construction of organisational realities, recognising that multiple interpretations exist rather than a single universal truth (Lodhia, 2019). Qualitative methods provide rich, nuanced insights and are particularly suited to addressing complex phenomena that quantitative approaches may overlook (Broadbent and Unerman, 2011). To achieve depth and contextual relevance, a case study design was used, focusing on PMI. Case studies enable examination of intricate organisational practices within real-world settings (Yin, 2023), making them appropriate for

investigating not only the content of sustainability disclosures but also the underlying processes and rationales shaping visualisation strategies.

4.1 Data collection

In the initial phase of data collection, all available PDF copies of PMI's corporate reports containing sustainability disclosures from 2014 to 2023 were retrieved. A longitudinal approach was adopted which enables examination of the evolution of PMI's reporting practices and its use of visualisation over time. Each report was systematically reviewed to identify and extract sustainability-related visuals, including those on cover pages. To guide this process, we adapted the visual identification framework proposed by [Chong et al. \(2019\)](#), which categorises visuals according to their depicted content and aligns them with the five thematic areas of the GRI framework: environmental performance, labour practices and decent work, human rights, society and product responsibility. Following [Momin and Chong's \(2023\)](#) classification, visuals were further categorised into tables, figures, and photographs, with figures sub-classified into charts, infographics, graphs and symbols. Accompanying textual narratives were also collected to facilitate interpretation of the intended messages conveyed through these visuals.

To explore the perspective of report preparers on the use of visualisation in the sustainability reporting, we conducted semi-structured interviews with key personnels involved in preparing PMI's sustainability reports. The semi-structured interviews were conducted on 24 November 2022 and lasted approximately two hours. The participants were the Head of Sustainability Materiality and Reporting, who was directly responsible for report preparation, and the manager of Sustainability Communication. They were selected based on their expertise and deep involvement in PMI's reporting practices. Contact details were sourced from PMI's official website and social media platforms. Each participants received an invitation letter, information sheet and consent form prior to the interview. Interviews were conducted via Microsoft Teams. The interviews focused on reporting practices, the rationale behind visual representation choices, and the intended sustainability messages conveyed. All sessions were audio-recorded and professionally transcribed for analysis.

4.2 Data analysis

The data analysis was conducted in two phases. In the first phase, we conducted a qualitative content analysis to systematically interpret the interview data ([Krippendorff, 2018](#)), focusing on narrative meaning rather than quantitative metrics ([Lodhia et al., 2023, 2020](#)). A coding frame was developed following [Schreier \(2012\)](#). Two researchers independently coded the interview transcripts. Code names were generated inductively based on the topics discussed. An inter-coder agreement of over 80% was achieved, and any discrepancies were resolved through discussion and consensus.

In the second phase, PMI's use of visualisation in sustainability reporting was examined as a stigma management strategy using a visual socio-semiotic approach ([Kassinis and Panayiotou, 2018](#)). This method analyses how images construct social meaning through "visual grammar", where compositional elements combine to form visual statements ([Scollon and Scollon, 2003; Kress and van Leeuwen, 2006](#)). It is widely applied in studies of visual communication to uncover implicit messages embedded in imagery. Using this approach enabled identification of sustainability narratives conveyed through visuals and interpretation of their rhetorical intent. We argue that the form and content of these visuals are deliberately designed and integrated with textual disclosures to influence stakeholder perceptions and reinforce legitimacy. Analysis was guided by four stigma management strategies outlined earlier: shielding, straddling, co-opting and destigmatisation, providing a critical lens for decoding PMI's visualisation practices.

5. Findings

5.1 *Extent and types of visuals used in sustainability reporting by Philip Morris International*

Over the past decade, PMI's approach to visualisation in sustainability reporting has undergone substantial transformation (see [Table 1](#)). In the early years (2014–2015), annual reports contained minimal visual content. A notable shift occurred in 2016 with the publication of PMI's first sustainability report, which incorporated 90 visuals – primarily photographs and symbols – signalling an increased emphasis on visual communication. This trend intensified in 2018, reaching 174 visuals, suggesting a deliberate strategy to enhance stakeholder engagement. From 2019 onwards, integrated annual reports became the primary reporting medium, characterised by a more balanced visualisation approach. During this period, reliance on tables, charts and infographics increased, while the use of photographs declined, indicating a move towards demonstrating measurable impact. This evolution reflects a strategic transition from symbolic imagery to data-driven visualisation aimed at improving the perceived credibility and verifiability of sustainability disclosures.

PMI's visualisation strategy appears to serve as a rhetorical tool to legitimise and reinforce its sustainability messaging. Charts typically presented performance metrics and future targets, while infographics integrated with text, numbers and imagery to communicate technical topics such as climate change and smoke-free product benefits. Their design is likely aimed to improve cognitive retention and message clarity. Photographs, depicting smiling employees, lush tobacco fields and community well-being were used to evoke emotional resonance and humanise corporate narratives. Tables are used selectively to present quantitative outcomes of operational initiatives, such as improvements in gender pay equity, management diversity and the elimination of child labour in the supply chain to demonstrate impact of PMI's sustainability activities and practices.

5.2 *Preparers' views on sustainability reporting and embedding visualisation*

Insights from semi-structured interviews with PMI's sustainability report preparers (interview held after PMI started producing integrated annual reports) reveals a strong organisational awareness of the stigma attached to its identity, stemming from its historical association with harmful products and ethically contentious practices. In response, PMI appears to have positioned itself as being committed to phasing out cigarettes in favour of scientifically supported smoke-free alternatives. This transformation appears rather symbolic, aimed at reframing PMI's identity and distancing it from its tobacco legacy. The shift appears to have resulted in a decline in tobacco outputs but an increase in the production of products such as vapes which have many commonly reported adverse effects.

Table 1 PMI's Use of visualisation in sustainability reporting over a 10-year period

Year	Types of report	Figures						Total visuals
		Tables	Charts	Infographics	Graphs	Symbols	Photos	
2014	Annual	0	0	1	0	0	4	5
2015	Annual	0	0	0	0	0	2	2
2016	Sustainability	6	3	10	0	27	44	90
2017	Sustainability	19	7	6	2	19	32	85
2018	Sustainability	16	11	14	0	43	90	174
2019	Integrated	41	10	32	0	24	117	224
2020	Integrated	23	14	14	0	39	71	161
2021	Integrated	19	12	23	0	18	40	112
2022	Integrated	21	54	23	0	3	7	108
2023	Integrated	18	55	19	0	5	8	105

Source(s): Authors' own work

The preparers perceived sustainability reporting as critical tools in this transformation. According to the preparers, the integrated reports are designed to counter negative perceptions and foster stakeholder engagement by communicating PMI's business model and its economic, environmental, social and governance (ESG) performance. Over 200 employees contributed to the preparation and review process, reflecting the scale of organisational commitment and the strategic importance of these disclosures. According to the preparers there is continuous monitoring, tracking and consultation processes in the preparation of the integrated report. Below is a quote of what one of the interviewees said in this regard:

It is extremely important for us to make sure we understand where it is that our biggest impact lie and what we need to report on in a more comprehensive manner [...] what we are trying to do is really to have something that is credible, that is robust, that is as transparent as possible.

Interview findings reveal the deliberate use of visualisation to support PMI's stigma management strategy. Visuals are particularly prominent in operational impact disclosures, reinforcing commitments to workplace wellbeing, ethical sourcing, and environmental stewardship. Photographs depicting employee welfare and community initiatives aim to counter moral disapproval and evoke emotional resonance. Similarly, product impact visuals highlight PMI's transition to smoke-free alternatives and investments in eco-design and harm reduction. These strategies collectively seek to reposition PMI from a producer of harmful products to a responsible innovator, advancing both legitimacy restoration and revenue objectives.

The process of embedding visualisation in its integrated reports involves collaboration with subject matter experts across different divisions in PMI. For example, marketing teams contribute to the content on responsible marketing, while human resources managers provide inputs on fair employment practices. The preparers consolidate these inputs to produce the report with cohesive contents that aligns with PMI's broader goal to overcome moral stigma and re-establish itself as a socially and environmentally responsible organisation. Below is a quote of what one of the interviewees said about photographs they embed in the reports:

We try to capture moments in people's lives, in their daily jobs. It is not surprising that when the photographer goes to very remote places like where the tobacco is grown, the workers would be quite happy to be involved in this process.

5.3 Use of visualisation for stigma management

We analysed the utilisation of visualisation for stigma management in PMI's 2023 Integrated Report (IR) to better understand their strategic roles and functions. Our analysis reveals that visuals are deliberately employed to complement multiple stigma management approaches within sustainability discourse. Far from being ornamental, these images perform rhetorical and psychological functions that reinforce textual narratives, enhance legitimacy, and influence stakeholder perceptions. Selected examples from product and operational impact disclosures were evaluated through the lens of four stigma management strategies.

PMI's visualisation strategy for product impact centres on research and development, health outcomes, responsible marketing, and post-consumer waste reduction. Interview insights indicate that figures, particularly charts and infographics, are employed to reinforce textual narratives and simplify complex sustainability messages. [Figure 1](#) ([Philip Morris International, 2024](#), p. 45) illustrates PMI's threefold strategy to maximising smoke-free product benefits through an infographic that combines visual and textual elements. This design enhances stakeholder engagement while also serving as a stigma management tool. By acknowledging smoking-related health risks and promoting smoke-free alternatives, PMI adopts a co-opting approach ([Tracey and Phillips, 2016](#); [Helms and Patterson, 2014](#)), leveraging its stigmatised identity to position itself as a leader in harm reduction. Such visualisation strategies aim to

redirect attention from negative associations and construct legitimacy by framing PMI as part of the solution rather than the problem.

Another typical example is a bar chart on page 65 that illustrates a 27.9% decline in PMI's shipment volume of combustible tobacco products between 2015 and 2023 (Philip Morris International, 2024). A chart is used to visually highlight the positive outcomes of their strategy to persuade adult smokers to put cigarettes behind them and switch to the smoke-free alternatives. Providing visualisation of the favourable results about their ongoing effort to make cigarettes obsolete could be construed as a strategic attempt to direct attention away from the company's still dominant combustible tobacco product business, using a shielding approach to mitigate negative social evaluation as part of its stigma management efforts.

Figure 1 A typical example of infographics used to reinforce the textual narratives



The infographics on page 81 of the 2023 IR illustrates PMI's goal of achieving 100% eco-design certification for its smoke-free electronic devices by 2025, reflecting its commitment to reduce post-consumer waste. This visualisation may serve to enhance readability and rhetorical appeal by emphasising positive sustainability practices. Given the increased focus on product eco-design and circularity, PMI appears to use visualisation to reframe its business as environmentally responsible and to distance itself from the stigma associated with tobacco products. This aligns with a straddling/diluting approach to stigma management aimed at improving social legitimacy.

PMI's visualisation of operational impact disclosures in its 2023 IR primarily addresses workplace health and safety, diversity and inclusion and the socio-economic wellbeing of tobacco farming communities. These disclosures featured the highest volume of visual content for strategic reasons. For example, the photograph on page 103 highlights the Hope programme by PMI's Indonesia affiliate, Sampoena, which supports employees in preparing for life after retirement (Philip Morris International, 2024). The image of smiling employees in traditional attire evokes a sense of cultural pride and social connection, reinforcing the positive textual narratives. Such visualisation may serve to position PMI as a socially responsible and non-threatening organisation, aligning with a destigmatisation strategy aimed at enhancing social approval.

6. Discussion

PMI, a company operating within the heavily stigmatised tobacco industry, faces significant challenges in establishing and maintaining legitimacy due to inherent mistrust stemming from the nature of its operations (Dhandhanian and O'Higgins, 2022). Like many stigmatised organisations, it endures pervasive social condemnation due to the negative perceptions tied to its core activities (Elsbach and Bhattacharya, 2001) that threatens its survival (Pontikes *et al.*, 2010). In response, PMI strategically uses sustainability reporting to convey its positive social and environmental contributions. This helps demonstrate alignment between its sustainability activities and prevailing societal norms and expectations, thereby enhancing its legitimacy, as suggested by Deephouse *et al.* (2017). It is common for a stigmatised company to use rhetorical visuals to make their sustainability information more plausible and deflect controversy (Goretzki *et al.*, 2018).

Consistent with the observation of Lai *et al.* (2018), PMI's report preparers appear to strategically exploit users' limited cognitive processing capacity by embedding visuals that enhance legitimacy. Interview insights indicate that preparers regard sustainability reporting as a critical mechanism for countering negative perceptions and repositioning PMI as a socially responsible innovator. Rather than concealing its tobacco legacy, PMI seeks to reframe its identity through visualisation, employing infographics, charts and photographs to communicate progress on harm reduction, eco-design, and workplace wellbeing. Preparers emphasised that these visuals are deliberately curated to evoke emotional resonance and reinforce textual narratives, thereby fostering trust and engagement (Cho *et al.*, 2009). Infographics and charts present quantitative data to improve clarity and retention (Ware, 2012), while photographs humanise corporate narratives. Collectively, these strategies operationalise stigma management approaches – co-opting, shielding, straddling and destigmatisation – to strengthen legitimacy (Helms and Patterson, 2014; Krauss, 2021).

PMI uses visualisation as a strategic mechanism for stigma management to secure legitimacy through four distinct approaches: co-opting, shielding, straddling and destigmatisation. Under the co-opting approach, visuals emphasise the company's commitment to harm reduction by acknowledging smoking-related health risks and promoting smoke-free alternatives (Helms and Patterson, 2014; PMI, 2023, p. 45). Shielding is evident in charts illustrating declining cigarette shipments, which redirect attention from PMI's continued reliance on combustible products (Reinmoeller and Ansari, 2016; PMI, 2023, p. 65). Straddling is reflected in infographics showcasing eco-design initiatives and

circularity goals, such as achieving 100% eco-design certification by 2025, aimed at distancing PMI from its tobacco legacy (Durand and Vergne, 2015; PMI, 2023, p. 81). Finally, destigmatisation is pursued through photographs depicting employee welfare programs, positioning PMI as socially responsible and culturally engaged (Hampel and Tracey, 2017; PMI, 2023, p. 105). Collectively, these visual strategies construct persuasive narratives that reinforce legitimacy.

Visualisation in sustainability reporting serves not only as a medium to convey information, but also as a tool for constructing legitimacy through persuasive, humanising and emotionally resonant narratives that align with stakeholder expectations. While such visual strategies can enhance legitimacy among some stakeholders, they risk being seen as superficial or manipulative by others who focus on the inherent harm of the tobacco industry (Ashforth, 2019). Public health advocates and anti-smoking organisations, for example, may interpret these visualisations as creative illusions designed to obscure the company's core business of producing harmful products (Chong *et al.*, 2019; Zeng *et al.*, 2022). Similarly, health-conscious consumers and advocacy groups may view the use of visualisation as a cosmetic attempt to improve corporate image without addressing the fundamental ethical concerns tied to tobacco production.

PMI has been highly criticised for the impact of its products on individual health and irresponsible marketing (Breitbarth *et al.*, 2024) and yet continues to be applauded for its sustainability efforts through various sustainability awards they have won. Their "smoke-free business" (in their words) reported a 21.1% increase in net revenue in the first quarter of 2024 (Philip Morris International, 2024). It appears that PMI has managed to garner legitimacy with some stakeholders (particularly customers, suppliers and employees) and yet is evaluated as stigmatised by other stakeholders (Krauss, 2021). Although stigmatised companies such as PMI could strategically attempt to influence certain stakeholders using effective stigma management approaches, achieving moral legitimacy will remain elusive as it is grounded in societal evaluation of whether an organisation's actions are ethically justified and reflect "the right thing to do" (Suchman, 1995, p. 579).

7. Conclusion

A stigmatised organisation will remain devalued and morally tainted unless it can alter stakeholders' beliefs about its core characteristics. This study demonstrates that a stigmatised organisation, through the strategic use of persuasive visualisation, can actively work to shift the negative effects of stigma or even leverage it to its advantage. By highlighting its social and environmental responsibilities, a company can reshape its public image and gain legitimacy. This approach not only helps deflect stigma but also aligns the company's sustainability efforts with societal expectations, ultimately strengthening its legitimacy in the eyes of some stakeholders. However, negative cues regarding the harmful effects of smoking often outweighs the positive messages. Hence, despite its sustainability efforts, a stigmatised tobacco company may struggle to gain moral legitimacy.

The findings of this study offer important implications for practitioners involved in sustainability reporting within stigmatised industries. Firstly, report preparers should recognise the persuasive power of visualisation and its potential to shape stakeholder perceptions. While visuals can enhance clarity and engagement, their strategic use must be balanced with transparency to avoid accusations of greenwashing or symbolic compliance. Organisations can leverage data-driven visuals, such as charts and infographics, to demonstrate measurable impact, while using photographs and other imagery to humanise corporate narratives and foster emotional connection. Developing internal guidelines for ethical visual communication, supported by cross-functional collaboration between sustainability, marketing, and compliance teams, can help ensure that visualisation serves both informational and accountability purposes. Furthermore, assurance providers and

regulators may consider incorporating standards for visual disclosures to safeguard against misleading representations and strengthen the credibility of sustainability reporting.

This study is limited to a single case within the tobacco industry, which constrains the generalisability of its findings. Future research should adopt comparative designs across multiple stigmatised sectors, such as alcohol, gambling and fossil fuels, to identify commonalities and sector-specific strategies in visualisation for stigma management. In addition, while this study focuses on preparer perspectives and report content, further research could examine stakeholder interpretations through experimental or survey-based approaches to assess whether visuals influence perceptions of legitimacy, trust, and credibility. Cross-cultural studies would also be valuable to explore how institutional and cultural contexts shape visualisation practices. Finally, as sustainability communication increasingly shifts to digital and interactive platforms, future research should investigate how visualisation strategies evolve in online formats and their implications for stakeholder engagement and impression management.

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