

SINCERE OR OPPORTUNISTIC CORPORATE INCLUSION? A Pragmatic and Multimodal Corpus-informed Approach to LGBTQ+ (In/Ex)clusion in CSR and ESG Disclosures

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Abstract – In corporate social responsibility (CSR) and environmental, social, and governance (ESG) communication on diversity, equity, and inclusion, companies have increasingly addressed the inclusion and support of LGBTQ+ people and communities. Given the relevance of this topic and the absence of linguistic, pragmatic, and multimodal studies examining whether such communication is sincere or opportunistic, this research analysed a corpus of CSR and ESG disclosures published between 2020 and 2023 by U.S.-based international companies. The study adopted a multimodal approach to investigate corporate communication on LGBTQ+ inclusion by identifying lexico-phraseological patterns, linguistic choices signalling adherence to conversational maxims and conveying transparency or vagueness, and the interplay between these linguistic features and the visual patterns emerging from the integrated images. Findings suggest a communicative focus on corporate practices aimed at ensuring equality for LGBTQ+ employees and improving the social well-being of local LGBTQ+ communities in the areas where companies operate. While such information seems to be disclosed transparently – i.e., complete, accurate, and relevant – the simultaneous use of vague lexical choices undermines the degree of information transparency. The visual analysis revealed, on the one hand, visibility of specific sexual and gender identities; on the other hand, representations of people in heterogeneous groups challenge diversity narratives and reinforce a holistic and not an identity-specific approach to LGBTQ+ inclusion. Overall, although the seemingly factual communication and the visual attention to diverse identities may signal sincere corporate engagement, linguistic vagueness points to a communication strategy that is, at least in part, constructed and potentially opportunistic.

Keywords: CSR; LGBTQ+ discourses; pragmatics; multimodality; sincerity vs. opportunism.

1. Introduction

In recent years, *diversity, equity, and inclusion* (DEI) have become central to *corporate social responsibility* (CSR) and *environmental, social, and governance* (ESG) communication. This development has prompted growing

interest in understanding how companies communicate DEI issues to stakeholders, also from a linguistic perspective. In particular, discourse analysts have drawn their attention to how companies construct the notion of DEI and self-represent themselves in relation to the recognition, respect and inclusion of diversity. In this scenario, the inclusion and protection of LGBTQ+ communities – both through employment opportunities and initiatives that support their social well-being locally and globally – have become priorities for internationally competitive companies.

CSR communication is more likely to be perceived as sincere when it is transparent and balances expressions of commitment with substantial descriptions of concrete actions. Such a balance reduces perceptions of opportunism and enhances the credibility of CSR claims. In light of this and given the scarcity of pragmatic and multimodal approaches, this research first aims to examine the linguistic-discursive strategies used to represent LGBTQ+ people and communicate corporate approaches towards their inclusion. In addition, it seeks to identify, from a more pragmatic perspective, the linguistic choices that either facilitate or hinder cooperative dialogue with stakeholders in terms of the transparency of the information disclosed.

Following this introduction, Section 2 reviews research on CSR communication and DEI, from both management (Section 2.1) and linguistic (Section 2.2) perspectives, and introduces pragmatic and multimodal contributions relevant for the assessment of sincere versus opportunistic CSR/ESG communication (Section 2.3). Section 3 illustrates the research aims (Section 3.1), the dataset, and the methodology adopted to analyse the corpus data (Section 3.2). Section 4 presents the main findings, and Section 5 discusses these results, making concluding remarks.

2. Background

2.1. CSR: concept development, LGBTQ+ inclusion, and sincere vs. opportunistic communication

The concept of CSR, introduced in the second half of the previous century, has progressively become a popular object of interdisciplinary research in human and social sciences, especially within management studies and English applied linguistics. Although there is no universally shared definition of CSR, it is commonly referred to as the incorporation of environmental, social, and economic concerns into a company's strategies and operations (e.g., Carroll 1979; Dahlsrud 2008). In more recent years, companies have progressively adopted the notion of ESG, which represents an evolution and specialisation of the concept of CSR: compared to the concept of CSR, which is more philosophical, ESG refers to an approach linked with the quantification and the

measurement of corporate sustainability practices. Despite this difference, which is mainly technical and terminological, both CSR and ESG represent a managerial approach through which companies attempt to address social and environmental challenges while conducting their business. This type of information is included in various genres of corporate communication, such as CSR reports, press releases, and websites, through which corporates show their responsible behaviours to their stakeholders – including investors, employees, and customers (Breeze 2012). In particular, companies have continued to communicate about policies aimed at reducing their negative environmental impact and ensuring social sustainability. In relation to the last aspect, practices for DEI have also been covered to face social changes due to the rise of social movements such as MeToo, Black Lives Matter, disability rights, and LGBTQ+ activism, which is the focus of this paper.

As regards this latter identity group, recent management research has shown growing interest in the ways companies communicate and promote inclusive practices addressed to stakeholders from the LGBTQ+ communities. For instance, Kim (2023) listed three CSR approaches to LGBTQ+ diversity involvement, namely *proactive*, *passive* and *refusal*: the first entails voluntary initiatives beyond legal requirements, demonstrating the company's social commitment to the cause; the second is the adherence to legal requirements without giving proof of an active engagement; the third implies not only a lack of engagement with LGBTQ+ communities, but also support for movements questioning the promotion of this diversity. The scholar further argues that the adoption of specific corporate policies towards LGBTQ+ communities affects stakeholders' perceptions of the company. Kim also maintains that, in general, in geographic and social contexts that are more or less attentive to LGBTQ+ rights, stakeholders tend to have a more positive view of a company when the inclusion of these communities is communicated and perceived as one of its core values and strategic objectives, leading also to stronger purchase intentions.

With respect to the communicative aspect, a sincere and genuine communication of support to LGBTQ+ communities is preferable to a hypocritical and opportunistic approach. In relation to this, Fassin and Buelens (2011, pp. 594-595) identified several types of corporate approaches that can be positioned along a hypocrisy-sincerity continuum, considering factors such as the motives underlying a company's approach, the actual actions implemented in line with it, and the amount of information disclosed to stakeholders. Regarding the communicative aspect, which is the focus of this study, they distinguished between *sincere* and *opportunistic* approaches. The first is characterised by a strong motivation toward societal or ethical values, combined with a high level of actual implementation of actions consistent with those values, and implying a minimal gap between actions and communication. The second refers to cases in which organisations “only demonstrate their ethical

credentials, because this kind of behaviour is perceived, by important stakeholders (e.g. clients), as positive” (p. 595). In this respect, organisations may make false promises, signalling their intention to act in a certain way without necessarily succeeding in or intending to keep them. Moreover, opportunists “communicate intensively but very selectively” (p. 595), being cautious about disclosing information on issues where they are “vulnerable to criticism” (p. 595).

2.2. Linguistic approaches to DEI in CSR and ESG communication: discourses and transparency vs. vagueness

Over the past two decades, discourse analysts have conducted numerous studies on CSR communication, analysing textual and genre features (e.g., Breeze 2012; Catenaccio 2008; Garzone 2005; Malavasi 2017a; Yu and Bondi 2017) and the linguistic-discursive strategies used to construct corporate identity (e.g., Malavasi 2010, 2011), build stakeholder trust (e.g., Fuoli 2018; Malavasi 2017b), and communicate environmental (e.g., Lischinsky 2015) and social sustainability. As for the communication of social issues, particular attention has also been dedicated very recently to DEI (Cifalinò and Catuli 2023; Diani and Turnbull 2025b; Falcone 2025; Iori 2025; Malavasi 2023, 2025; Nocella 2023, 2025; Turnbull 2023; Zaupa 2025).

Findings from this body of research highlight companies’ use of formulaic constructions to promote DEI and to position themselves as reliable, socially responsible actors. More specifically, they reproduce lexico-phraseological patterns through which DEI is constructed as both a corporate value and a strategic goal, outlining intended courses of action to foster these values within the organisation and in society at large. Especially in the disclosures of American-based companies that operate internationally, a holistic approach emerges toward ensuring equal opportunities for employees and other individuals, irrespective of their visible and invisible differences. Zaupa (2025) observed that companies’ linguistic and discursive choices contribute to framing DEI as an integral component of their corporate management. This discursive self-representation is realised through a balanced emphasis between acknowledging the relevance of DEI both within and beyond the organisation, and the disclosure of voluntary actions and policies aimed at ensuring DEI, including targeted recruitment and training initiatives.

While these studies focused primarily on non-financial reports, Cifalinò and Cutuli (2025) extended their analysis to the social media platform X. Their research showed a more dynamic and interactive narrative, engaging audiences through storytelling, advocacy, and awareness campaigns. This suggests that, while reports may serve to reinforce corporate commitments, social media adopt a more immediate, participatory, and engaging communicative approach. The frequent use of narration – more particularly, storytelling – was also observed in

Iori's (2025) study on Instagram posts by "Transport for London" (TfL). She argued that this strategy may be strategic to "encourage both recognition of marginalised voices and collective responsibility for fostering an equitable [...] environment" (p. 115). Regarding the representation of specific diverse identities in the posts examined from a linguistic perspective, to effectively promote an inclusive communicative approach, TfL foregrounded members of specific diversity groups – represented either collectively or individually – while backgrounding other passengers implicitly attributed responsibility for their challenges.

Maintaining a positive reputation with stakeholders requires transparent communication of corporate commitments and practices on social issues (Fombrun and Van Riel 2004; Kim and Lee 2018). The concept of *transparency* is commonly understood as the open sharing of information, but it has also been conceptualised as information "amount" (Winkler 2000) or "completeness" (Vaccaro and Madsen 2006). Schnackenberg and Tomlinson (2016) proposed a model of transparency comprising three dimensions, namely *disclosure*, *accuracy*, and *clarity*. The first dimension concerns the completeness, relevance, and timely communication of information; the second refers to its correctness and reliability; the third to its comprehensibility for the receiver.

However, transparency is also subjective, as its degree depends on the perceptions of both the writer and the receiver, making it difficult to identify universally shared linguistic markers of transparency. In a similar way, linguistic vagueness can be either intentional (Channel 1994) or interpretable depending on the context in which it is reproduced (Cheng and Warren 2003). In some cases, vague language is also strategic to adjust the level of detail according to the communicative context (Koester 2007). Jin (2022) aligned with this idea on the basis of a corpus-based analysis of CSR reports from companies in the cosmetics sectors, providing a taxonomy through which vague language markers may be identified. She argued that these choices may offer communicative flexibility in contexts of uncertainty or potential criticism (p. 77).

In the past few years, an increasing number of corpus-based studies have explored transparency and vagueness in CSR and ESG disclosures (e.g., Bondi and Sezzi 2025; Crawford Camiciottoli 2025; Diani and Turnbull 2025a; Malavasi and Nocella 2025; Poppi 2025; Zaupa 2024). In the context of DEI communication, this aspect was a complementary research object in most of the studies reviewed in the first part of this section. The findings of these studies showed a common corporate approach to presenting DEI initiatives yet including limited information on their actual implementation (Diani 2025; Nocella 2025; Zaupa 2025), thereby reducing the effectiveness of transparent communication (Iori 2025, p. 115) or even suggesting a lack of it (Zaupa 2025). While research has shown that companies tend to adopt a balanced communicative approach focused on information completeness and clarity

(Malavasi 2025), the frequent use of vague linguistic expressions challenges this apparent degree of transparency (Zaupá 2025).

The studies discussed in this section have shown an increasing interest in the linguistic choices through which companies communicate their approach to DEI, whether transparently or vaguely. However, these contributions have not focused on each specific diversity aspect. Moreover, further research is needed to shed light on the linguistic and discursive strategies that may suggest either a sincere or an opportunistic approach to the inclusion and promotion of diversity. For this purpose, the following section seeks to integrate this linguistic and communicative background with insights from pragmatics, providing additional tools for the study of CSR and ESG communication.

2.3. Pragmatics and multimodality for sincere vs. opportunistic social in/ex-clusion in CSR and ESG disclosures

Although CSR communication does not occur in a conversational setting due to its asynchronous nature, it can nevertheless be considered as a communicative exchange between companies and their stakeholders, given that one of its primary purposes is to maintain trust relationships. This conceptualisation implies that companies should select appropriate linguistic resources and strategies to engage in a form of cooperation with their addressees. This aligns with what Grice (1989) referred to as the *Cooperative Principle*. According to Grice, such a cooperation is ensured through the respect of conversational maxims – *quantity*, *quality*, *relation*, and *manner* – which may also be associated with Schnackenberg and Tomlinson's (2016) dimensions of transparency. According to the maxim of quantity, speakers should provide as much information as required, which can be associated with the transparency dimension of disclosure in terms of information amount. The maxim of quality refers to the truthfulness of utterances, linking with the accuracy and reliability of information. The maxim of relation may be linked to the transparency dimension of disclosure as well, in terms of relevance of information. Ultimately, the maxim of manner involves avoiding obscurity, ambiguity, and disorder, which may correspond to the clarity of information.

The identification of communicative strategies in CSR disclosures and the assessment of the level of transparency of the information conveyed through them may offer useful tools for determining whether a company's communication of its commitment to a specific issue tends to be opportunistic or sincere. Drawing on the studies discussed above, the former is likely to rely primarily on commissive statements and linguistic choices that foreground corporate identity and vision rather than concretely implemented measures. The latter, by contrast, would be characterised by a more fact-based approach. However, reporting actions does not necessarily imply their actual implementation. The degree of transparency of information about such actions

may therefore serve as an indirect indicator of the alignment between declared commitments and reported practices, helping to assess whether a minimal gap exists between communication and implementation - an essential condition for identifying sincerity in CSR communication. A lack of transparency, in turn, may call into question the sincerity of the disclosed information, suggesting a more opportunistic communication.

Beyond linguistic-discursive and pragmatic choices, the selection of images can also contribute to specific discursive representations and establish a visual relationship with the addressee, shaping perceptions of the degree of genuineness or artificiality of the communication (e.g., Catellani 2015). In the context of CSR communication on DEI, it has been argued that the randomized integrations of images in CSR disclosures may reinforce specific diversity narratives, but also existing social stereotypes (e.g., Singh and Point 2006), as well as support linguistically vague information. Zaupe (2025) attempted at examining the interplay between text and integrated images through a visual analysis of a small sample of images integrated in CSR reports and corporate websites, using an ad-hoc analytical framework that revisits and adapts categories from van Leeuwen's (2008) theory of the visual representation of social actors. His study shows a balanced representation of employees from different ethnic backgrounds, reflecting the influence of recent social movements on corporate communication. According to him, the frequent use of images shot at close distance may suggest closeness of the companies with their stakeholders, reinforcing the linguistic choices employed to express their commitment to DEI. At the same time, the inclusion of generic subjects and homogeneous groups visually reinforces the holistic and sometimes vague communicative approach to DEI observed at the linguistic level.

3. Research aims, materials and methods

3.1. Research questions

In light of the limited linguistic research examining companies' discursive strategies to address LGBTQ+ people and issues in their CSR and ESG disclosures, along with the absence of studies adopting both pragmatic and multimodal perspectives, this paper seeks to answer the following interrelated research questions (RQs):

- RQ1. Which people from LGBTQ+ community are most visible in CSR and ESG disclosures, and how are they represented discursively?
- RQ2. Which communicative strategies do companies reproduce to disclose information about LGBTQ+ inclusion?
- RQ3. Is this information communicated transparently or vaguely, and which conversational maxims are primarily observed to convey one or the other?

- RQ4. How are people and communities visually represented as social actors in the context of CSR and ESG disclosures about LGBTQ+ inclusion?
- RQ5. To what extent does the analysis of linguistic and visual resources support an assessment of the degree of sincerity or opportunism underlying corporate communication?

3.2. Data and methodology

To address the research aims, this study analyses an exploratory corpus of 77,316 tokens, consisting of English-written CSR and ESG disclosures published between 2020 and 2023 – these include non-financial reports, press releases, and ESG webpages. As for the reports, given the study’s focus on LGBTQ+ support and inclusion, only the sections or paragraphs explicitly addressing this information were isolated and included in the corpus.

Following the criteria of data availability and heterogeneity of sectors, the dataset created includes texts published by 11 American-based companies that operate internationally, each operating in a different sector. At the time of the selection, they ranked first among U.S. employers within their respective sector in *Forbes*’ 2023 list of “Best Employers” for their respective sectors.¹ The choice to rely on data from this magazine is justified by the fact that this ranking, developed in cooperation with the global data and business intelligence platform *Statista*,² is based on large-scale surveys where employees rate their employers on factors such as work environment, salary, conditions, career development, diversity, and reputation.³ It was further checked whether the selected companies were included in the *Human Rights Campaign*’s “Equality Index”, a ranking that annually identifies the best employers in the U.S. according to their commitment to implementing LGBTQ+ inclusive policies and practices.⁴ Below (Table 1) a breakdown of the corpus is provided.

¹ Although the 2023 ranking is no longer available online, the companies selected were again listed among *Forbes*’ Best Employers in 2024, albeit in different positions. See: <https://www.forbes.com/lists/worlds-best-employers/> (20.07.2025).

² See: <https://www.statista.com/> (last visited: 20.07.2025).

³ See: <https://r.statista.com/en/employers/worlds-best-employers-2024/ranking/#methodology> (20.07.2025).

⁴ See: <https://reports.hrc.org/corporate-equality-index-2023#rating-system-methodology> (15.08.2025).

Sector	Company	Tokens
Food and beverage	Coca-Cola	2,840
Automotive	Ford	996
IT & Software	Microsoft	5,139
Electronics	IBM	8,095
Hotels	Marriot	4,365
Media	Netflix	1,552
Clothing	Nike	3,647
Banking	PayPal	1,104
Pharmaceutical	Pfizer	25,663
Restaurants	Starbucks	21,455
Retail	The Home Depot	3,084

Table 1

Corpus structure: sectors, companies and tokens.

Once compiled, the corpus was uploaded and processed on the software Sketch Engine (Kilgariff *et al.* 2014) for the linguistic analysis. The dataset was first linguistically investigated by adopting a synchronic corpus-based and driven approach (Tognini-Bonelli 2001), and this level of analysis involved two phases, quantitative and qualitative.

The quantitative phase consisted in generating the frequency list through the function *Wordlist*, with the aim of shedding light on the mostly represented people from the LGBTQ+ community. Given the focus of this research on gender and sexual identities, only words referring to these identities were subsequently selected from the 100 most frequent words, and their lexical collocates were calculated through the *Word Sketch* tool. This function generates the collocates of any search word (including its plural form) and displays them together with the score signalling their collocational strength with the search word. Moreover, it also shows the distribution of the collocates across different grammatical categories, such as the modifiers of the word, the nouns it modifies, and the verbs where it appears as subject or object. Given that significant discourses can be unveiled from repeated and not isolated lexical patterns around specific objects, people, or concepts (Baker 2006), this analysis considered the lexical collocates occurring with the search words at least 3 times.

The qualitative phase involved the analysis of collocates in context through close reading of their extended concordance lines. These lines were obtained by aggregating all concordance lines generated by the software for each collocate, excluding duplicate concordance lines of collocates co-occurring in the same text. This analytical stage was aimed at exploring the most salient lexico-phraseological patterns (Sinclair 2004) around these collocates, to reveal the companies' most salient strategies to communicate their approach to the inclusion of LGBTQ+ communities. These were identified drawing on Yu and

Bondi's (2017) rhetorical strategies in CSR reports. While originally conceptualized as genre-structuring moves, in this study they are readapted as strategies through which companies communicate their commitment to specific CSR issues. The table below (Table 2) illustrates the strategies that were investigated during the close reading of the extended concordance lines.

Macro-strategy	Strategy	Sub-strategy
Presenting the company	Presenting corporate profile	
	Presenting corporate governance	
	Stating values and beliefs	
	Stating missions	
	Showing commitment	
	Establishing credentials	
Presenting the company's CSR strategy	Stating strategies / methods / practices	
	Previewing future performance	
Reporting on CSR activities and performance	Presenting performance	Reporting actions and results
		Communicating strategies/methods/practices
		Stating missions
		Assessing performance
		Detailing an internal action
	Presenting an internal action	
	Detailing an issue	
	Presenting individual cases	Action
Situating the context	Describing external circumstances	Achievement
		Experience
		Referring to external circumstances
	Introducing an aspect of CSR performance	Stating general features and universal laws
		Demonstrating importance of an issue
	Presenting risks and difficulties	

Table 2
Communicative strategies readapted from Yu and Bondi (2017).

To pursue the complementary aim of assessing the degree of transparency of this information and, thus, its level of sincerity or opportunism, the close reading of the concordance lines also involved the identification of the lexico-communicative choices suggesting compliance with Grice's (1991) maxims, or vagueness of information. For the latter, the analysis focused on the identification of Jin's (2022) vague expressions related to quantity (e.g., *more than*, *many*), time and frequency (e.g., *recent*, *often*), and degree (e.g., *important*, *significant*). Other vague language markers that were detected include Channel's (1994) generic nouns (e.g., *things*, *activities*) and vague approximators (e.g., *about*, *around*), as well as quality-assessment expressions (e.g., Zaupe 2024), namely evaluative adjectives, verbs, or adverbs that are not preceded or followed by contextual information justifying the companies' evaluation.

Given the complementary aim of this paper to examine whether the choice of visuals support or contrast with the findings from the verbal analysis, a total of 31 images depicting human subjects and embedded in the disclosures included in the dataset were manually extracted for the visual analysis. The analysis drew on an adapted and reduced version of van Leeuwen's (2008) framework for the visual representation of social actors. Specifically, a selection of categories from his model was retained in order to identify visual patterns that were effectively observable, given that some images were embedded in the disclosures without captions or accompanying information that would allow them to be linked to specific portions of text. As suggested by the scheme below (Figure 1), two levels of analysis were conducted, here referred to as *identification and visualisation*, and *visual relationship with the viewer*.

The first level of analysis attempts identify the represented social actors and the ways in which they are presented to the viewer. At this stage, two of van Leeuwen's dimensions were considered: *specific* vs. *generic* social actors, and *individual* vs. *group* representation. The former concerns whether individuals are represented with identifiable features (such as physical traits that signal a particular ethnic background), enabling viewers to associate them with a defined social group, or instead portrayed as generic and decontextualized subjects whose identities remain unspecified. Concerning the latter dimension, social actors may appear either as single individuals or as members of a group. In collective representations, two further sub-strategies can be observed. One is *differentiation*, whereby individuals are shown interacting with others while still displaying distinctive characteristics that signal their belonging to a particular identity group. The other is *homogenization*, in which multiple individuals, despite showing visible differences (for example, in terms of geographic origin), are portrayed as a collective actor, thereby obscuring or backgrounding their individual identity traits.

The second level of analysis aims to examine the visual relationships established between the represented subjects and the viewer, relying on the

dimension of *distance* and *relation*. The former concerns the degree of spatial proximity between the portrayed actors and the viewer, which contributes to shaping the type of relationship constructed: *close* shots tend to evoke intimacy and engagement, whereas *far* shots convey distance and detachment. The latter dimension is further subdivided into three sub-categories: *involvement*, *power*, and *interaction*. Involvement and power are primarily communicated through the angle from which the image is taken. A frontal angle typically conveys a sense of *involvement*, while an oblique angle may signal *detachment*. As for *power*, a high angle positions the viewer as dominant over the represented actor, whereas a low angle gives greater prominence to the latter; an eye-level perspective, instead, suggests a relationship of equality. Finally, *interaction* is expressed through gaze direction. When social actors look directly at the viewer (*direct address*), a form of visual engagement is established. By contrast, an averted gaze indicates *indirect address* and tends to create a sense of distance or reduced involvement.

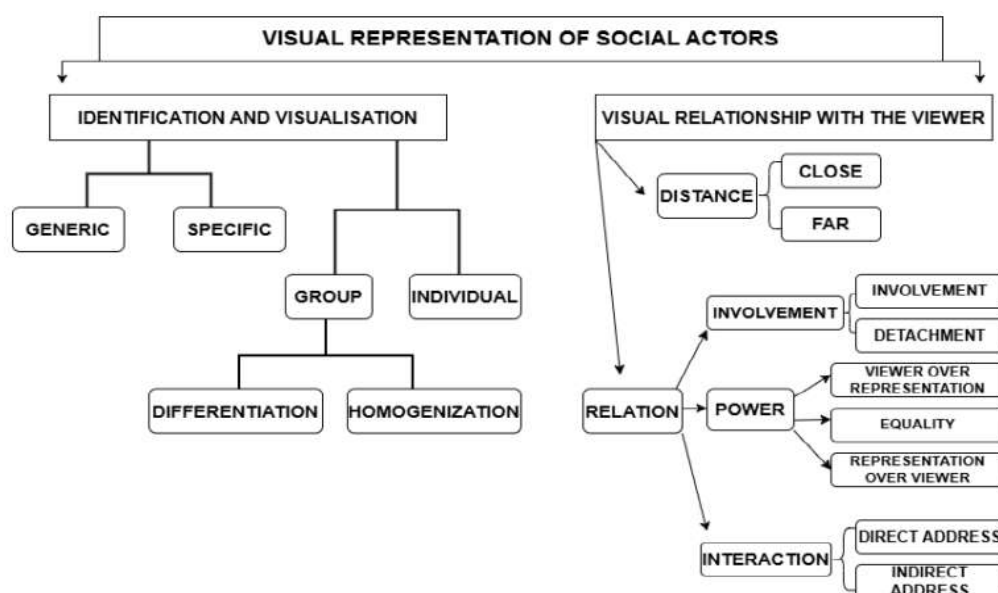


Figure 1

Visual analysis readapted from van Leeuwen (2008, in Zaupa 2025, p. 129).

For the sake of clarity, in both the linguistic-pragmatic and visual analyses, multiple manual annotations were assigned to each of the analytical categories outlined above. Moreover, instances showing more than one discourse strategy, maxim, or marker of vague language were assigned multiple tags. Therefore, the quantitative results presented in the following section should be interpreted considering that frequencies refer to each individual strategy, linguistic or visual pattern, out of a total of 105 linguistic instances or 31 images.

4. Results

4.1. Identities' representations

Starting from the analysis of the most frequent words, as shown in the table below (Table 3), it was observed that among the 100 most frequent words denoting LGBTQ+ identities are the acronym *LGBTQ* itself, and the words *gender* and *transgender*.

Word	Frequency	Normalised frequency (per 1,000 words)
LGBTQ	288	3,72
GENDER	93	1,20
TRANSGENDER	77	1,00

Table 3
Most frequent nouns related to LGBTQ+ identities.

Among these three terms, the acronym LGBTQ occurs approximately three times more frequently than *gender* or *transgender*. This frequency pattern may reflect a corporate policy that adopts a more holistic, rather than targeted, approach to gender and sexual diversity, as further evidenced by both the quantitative and qualitative analysis of the collocates discussed in the following paragraphs.

Table 4 below illustrates the lexical collocates of these three terms, from which a total of 105 concordance lines were extracted and subsequently read for the qualitative analysis conducted in this study.

Word	Nouns and adjectives	Lexical verbs
LGBTQ	WOMAN (11,5); VETERAN (10,9); EQUALITY (10,8); DISABLED (10,6); COMMUNITY (10,5); PEOPLE (10,4); LOCAL (10,1); PARTNER (9,3)	SUPPORT (11,5); FIND (10,6); CELEBRATE (9,9)
GENDER	IDENTITY (12,8); RACE (12,1); SURGERY (10,8); EQUITY (10,3); EXPRESSION (10,3)	None
TRANSGENDER	BISEXUAL (12,0); GAY (11,9); PARTNER (11,4); EMPLOYEE (10,5); PEOPLE (9,7)	None

Table 4
Lexical collocates of *LGBTQ*, *gender* and *transgender*.

The generic and collective corporate approach towards LGBTQ+ identities discussed above may also be inferred from the most frequent co-occurrence of both generic words referring to social actors – such as *community*, *people*, and

partner – and more specific identity groups, namely women (*woman*), the elder (*veteran*), disabled people (*disabled*), local communities (*local*), ethnic groups (*race*), and other sexual orientations (*bisexual* and *gay*).

The analysis of the collocates in their linguistic context further confirms this discursive collectivisation of LGBTQ+ people as social actors. In 19 of the 105 concordance lines, the collective co-occurrence of the collocates referring to different identities was observed within instances reporting corporate practices (see Section 4.2) to ensure social inclusion of LGBTQ+ people, as shown in the excerpts below: (1) refers to The *Home Depot*'s support to businesses owned by people belonging to other diversity groups (*women*, *veteran*, and people with *disability*); (2) points to employment opportunities, still mentioning a wide range of social actors, as suggested by the co-occurrence of the collocates *race*, *gender identity*, and *veteran*.

(1) The Home Depot's Supplier Diversity strategy includes ethnic-minority, *women*, **LGBTQ+**, *veteran* and *disability*-owned business partners. (The Home Depot - 2023 ESG Report)

(2) All qualified applicants/employees will receive consideration for employment without regard to the individual's age, *race*, color, religion or creed, national origin or ancestry, sex (including pregnancy), sexual orientation, **gender**, *gender identity*, physical or mental disability, *veteran* status, genetic information, ethnicity, citizenship, or any other characteristic protected by law. (Coca-Cola webpage: Equal Employment Opportunity Employer)⁵

Regarding the most represented stakeholders from the LGBTQ+ community, the strong co-occurrence of *community* with *LGBTQ* and *employee* with *transgender* suggests a corporate commitment to social engagement with local LGBTQ+ communities, as well as an approach aimed at fostering the social and economic well-being of trans employees. This dual focus in corporate policies also emerged from the analysis of the concordance lines. However, a greater number of references to the support of LGBTQ+ and trans employees (63 instances) than with external communities (34 instances) was observed.

The verbal collocates of *LGBTQ+*, i.e., *support* and *celebrate*, may point to an ideologically shared corporate policy that positively impacts the lives of LGBTQ+ communities. The discursive construction of LGBTQ+ people as beneficiaries of the various inclusive practices and initiatives could be further supported by 32 concordance lines showing the frequent co-occurrence of lexical items belonging to the semantic field of *care* – these include, for instance, the use of verbs such as *defend* and *protect*, as shown in the examples below.

⁵ Source: <https://www.coca-colacompany.com/policies-and-practices/equal-employment-opportunity> (31.12.2025).

(3) Global Equality Fund Marriott continued its support for the Global Equality Fund (GEF), a public-private partnership dedicated to advancing and *defending* human rights and the fundamental freedoms of **LGBTQ people** globally. (Marriot – 2021 ESG Report)

(4) Starbucks also joined the Human Rights Campaign's Business Coalition in support of the Equality Act, a bill that would *protect* **LGBT people** from discrimination in housing, the workplace, public accommodations, and other settings under federal law. (Starbucks – Press Release: Equity, Inclusion and Diversity Timeline. 01.08.2022)

4.2. Communicative strategies

Moving on to the communicative and discursive strategies used by the companies to address LGBTQ+ stakeholders, the table below (Table 5) shows the distribution of the communicative strategies identified through the reading of the extended concordance lines.

Macro-strategy	N	Strategy	N	Sub-strategy	N
Presenting the company	20	Stating values and beliefs	4		
		Stating missions	1		
		Showing commitment	15		
Presenting the company's CSR strategy	11	Stating strategies / methods / practices	9		
		Previewing future performance	2		
Reporting CSR activities and performance	84	Presenting performance	63	Reporting actions	48
				Reporting results	12
				Stating missions	2
				Assessing performance	2
		Presenting individual cases	20	Experience	20
Situating the context	22	Describing external circumstances	10	Demonstrating importance of an issue	10
		Introducing an aspect of CSR performance	12		

Table 5
Communicative strategies.

Findings first suggest that companies tend to address stakeholders primarily through a factual communicative approach, as reflected in the high frequency of segments tagged with the macro strategy *Reporting CSR activities and performance* in relation to LGBTQ+ inclusion (84 instances). However, the analysis simultaneously reveals a substantial imbalance between references to corporate initiatives and evidence of tangible outcomes, with significantly more emphasis placed on *actions* (48 instances) than the *results* (12 instances) achieved to demonstrate their effectiveness.

With regard to the analysis of the segments tagged under the category *reporting actions*, two differences can be observed in the linguistic contexts of *LGBTQ* and *transgender*. On the one hand, various references to corporate practices can be found, including the allocation of financial resources and participation in legal initiatives aimed at promoting the inclusion of external LGBTQ+ communities or organisations, as well as employees (see examples (5) and (6)). On the other hand, most of the instances of *transgender* primarily refer to corporate practices related to financial health benefits provided to transgender employees (see example (7)).

(5) The Starbucks Foundation announces it has awarded 100 grants to nonprofit **LGBTQ+ communities**, totalling more than \$300,000. (Starbucks – Press Release: Timeline: Starbucks history of LGBTQIA2+ inclusion, 16.05.2022)

(6) We have *endorsed* the *Equality Act* to ensure fair treatment and workplace protections under the law for members of the **LGBTQ community**. (Marriot – 2021 ESG Report)

(7) At the heart of this work is ensuring we have inclusive benefits – like family expansion reimbursement for adoption and surrogacy, expanded *health insurance* options for **transgender partners**, and *medical travel reimbursement* when partners are legally unable to access *gender affirming care*. (Starbucks – Press Release: A Message from Starbucks, 23.06.2023)

As for the reading of the concordance lines tagged with the strategy *reporting results*, it was observed that this strategy, besides serving as evidence of the implementation of corporate practices, is strategically used as a self-promotional tool to emphasise its positive outcomes. Example (8), referring to *Starbucks'* recognition as an employer ensuring LGBTQ+ equality, is a case in point.

(8) In FY21, Starbucks *received a 100% score* on the Human Rights Campaign Corporate Equality Index based on corporate policies and practices for **LGBTQ equality** for the 11th year. (Starbucks – 2021 Global Impact Report)

The example above also shows that the reported results are accompanied by brief contextual information concerning the recognition received by the company – in this case, a description of the *Human Rights Campaign Corporate Equality Index*. As this pattern occurs in all the concordance lines with the tag

Reporting results, the frequency of this strategy coincides with that of *Introducing an aspect of CSR performance*.

Another significant finding emerging from the analysis of the concordance lines with the tag *Reporting CSR activities and performance*, is the occurrence of segments classified as *Presenting individual cases*. Through this strategy, corporate initiatives are narrated from the perspective of the individuals involved. Example (9) below introduces a coming-out experience of an employee of IBM, with the aim of presenting the company as an inclusive environment.

(9) Initially, I had no intention of ever coming out in a professional setting. My plan was to explore my **gender identity** in my personal life and continue to identify as a man in my professional life. As I continued exploring my gender identity, it became clear that the best thing to do was to be completely honest with everyone in my life. I decided to come out as transgender to everyone I have contact with in both my personal and professional lives. (...) It is a moment in my IBM career that I will remember forever. Our team has a reputation for being a “family”, and I was proud if our culture played even the slightest role in Claire feeling comfortable enough to live her professional life as her authentic self. (IBM webpage: Gender transition)⁶

Although the macro-strategies *Presenting the company* and *Presenting the company's CSR strategy* are less prevalent than the factual strategies discussed above, the data likewise reveal that companies communicate LGBTQ+ inclusion framing this issue not only as a key driver of their CSR strategy but also as a core organisational value. As shown in the table above, the discursive strategy most frequently adopted in this case is the commissive statement, through which promises or commitments are made to act by implementing tools and policies aimed at ensuring inclusive and equal opportunities for LGBTQ+ people. More particularly, the analysis of the segments tagged with *Showing commitment* reveals that this strategy is reproduced through the explicit use of the verb *commit* (see example (10)), verbs expressing continuity, such as *continue* (see example (11)), as well as lexical choices conveying effort and necessity, such as the verbs *strive* in (10) and *urge* in (12).

(10) U.S. PARTNER NETWORKS Strive to cultivate an equitable, dynamic and supportive environment for **LGBTQ partners**, allies and customers. Global Human Rights at Starbucks, *we are committed* to respecting human rights, as outlined in our Global Human Rights Statement. (Starbucks – 2022 Global Impact Report)

(11) Since launching our gender transition support framework and corresponding white paper in 2017, IBM *has continued* to evolve its support of **transgender employees**. (IBM – 2021 Impact Report)

⁶ Source no longer available on the web.

(12) June 2016 Starbucks joins more than 200 other business leaders to *urge* equal treatment for the **LGBTQ community**. (Starbucks – Press Release: Equity, Inclusion and Diversity Timeline, 01.08.2022)

Finally, noteworthy are the ten instances classified as examples of the macro-discourse strategy *situating the context*, in which companies refer to the broader social context in which LGBTQ+ communities live – particularly the challenges they face – in order to reiterate the importance of issues related to their inclusion. Example (13) is a case in point.

(13) Too many LGBT+ people can't show up as their authentic selves at work without facing negative consequences,” said Deena Fidas, Chief Program and Partnerships Officer for Out & Equal. “Too many can't express their true gender identity”. (IBM – Press Release, 09.07.2021)

The presence of this strategy suggests both an attempt of the companies to reinforce their perceived genuineness of inclusive practices and a communicative choice aimed at responding to the pressures caused by the social movements mentioned above.

4.3. Transparency vs. vagueness

The following table (Table 6) presents the results that emerged from the final level of the linguistic analysis - the transparent or vague communication of companies' practices and results - specifying the number of instances displaying with each maxim, as well as the markers of vagueness identified during the analysis.

Maxim	No. of instances	Marker of vagueness	No. of instances
Quantity	47	Nouns with generic meaning	16
Quality	18	Vague quantity expressions	21
Relation	33	Quality assessment expressions	4
Manner	14		

Table 6
Transparent vs. vague communicative choices.

Data suggest that in more than one-third of the 105 extended concordance lines the companies' linguistic choices seem to enhance the perception of information as complete, accurate, reliable, and relevant. This outcome suggests a simultaneous respect of the maxims of quantity, quality, and relation, and, consequently, of the transparency dimensions of disclosure and accuracy. In the following extract (see example (14)), for instance, companies use numbers to provide precise information on the results achieved in terms of financial resources donated to LGBTQ+ organisations.

(14) *2021* Supporting vulnerable members of the **LGBTQ+ community** Starbucks donates \$50,000 to the Lavender Rights Project to support providing low-cost *legal services* for transgender and queer low-income people and other marginalized communities in Washington state and \$ 50,000 to the National Center for Transgender Equality to increase understanding and acceptance of trans people across the United States. (Starbucks – 2021 Global Impact Report)

(15) In addition, each of our eight Employee Networks donates \$25,000 annually to *nonprofit organizations aligned with their goals*. Intersectionality across **race, gender**, and orientation is a key consideration in our grant making, as it enables us to create more impact in each of the communities we support – individuals of all abilities; Asian American, Middle Eastern and Pacific Islander communities; the Black community; the Latinx community; our military and veterans communities; Native American and Indigenous communities; the **LGBTQIA+ community**; and girls and women. (Nike – 2020 Impact Report)

Beyond the use of numerical data, which conveys completeness of information, references to project names, beneficiary organisations and identities (see examples (14) and (15)), as well as specific years (e.g., *2021* in (14)), enhance the relevance and reliability of information, adhering to the maxims of relation and quality. More specifically, information in (14) is disclosed in a timely manner because it refers to a practice of 2021 within disclosures of the same period; in (15), the specification of the beneficiaries enhances information relevance, as such details are meaningful for specific communities who could read the disclosures to evaluate the company's inclusiveness towards them. Regarding the latter, the precise quantification of financial resources invested, and the specific names of initiatives and beneficiary organisations suggest that this type of information is highly likely to be accurate, as it would otherwise be subject to criticisms by the social actors involved.

Finally, although they were very scarce, few instances were also identified among the concordance lines, where information was disclosed through linguistic choices conveying clarity, in line with the maxim of manner. These mostly involve the use of exemplification, as suggested by the linker *such as* in the example below.

(16) Supporting local **LGBTQ+ communities** in Brazil Starting in 2018, Starbucks in Brazil has worked with local advocacy groups, *such as* Casa 1 (Sao Paulo) and Grupo Arco-Iris (Rio de Janeiro), among others, to **support LGBTQ+** inclusive inclusion efforts through the donation of Starbucks product sales *such as* the Pride Frappuccino® and t-shirts, to help those in vulnerable situations due to their sexual orientation. (Starbucks – Press Release: Timeline: Starbucks history of LGBTQIA2+ inclusion, 16.05.2022)

However, in some instances, the lexical items conveying transparency also co-occurred with choices that challenged the degree of information transparency: in (14), for instance, *legal services* is used generically in its context, without describing the services offered; similarly, in (15), the noun *organization* in the expression *to nonprofit organizations aligned with their goals* is vague since the names of the organisations benefitting from the company's donations were not made explicit in the preceding or following textual context. Moreover, in numerical reporting in the example below, some numbers are precise (e.g., 155, 122, 28, 79), while others are approximate (*over 900*) or expressed with high percentages that foreground success and obscure deficiencies or failures. For example, the use of 99% highlights the positive outcomes of *Marriot* while backgrounding the remaining 1%, which is left unexplained.

(17) In 2020, Marriott's support helped IE screen, vet, and directly represent or place 155 clients with pro bono counsel, enabled staff to answer over 7,000 calls for help to their international hotline, supported attorneys in answering *over 900* international inquiries from **LGBTQ people** fleeing persecution, and sponsored in-depth intake interviews with 122 potential clients. Marriott's support helped enable IE to serve their community at an especially crucial time, as the COVID-19 pandemic caused IE's volume of hotline calls to double. Despite this, IE was still able to support LGBTQ individuals from 28 states and 79 countries, maintaining a *99%-win rate* in their cases. (Marriot – 2021 ESG Report)

Such examples may suggest that, on the one hand, companies seemed to establish communicative 'cooperation' (Grice 1991) with their stakeholders, as shown by adherence to the maxims of quantity, quality, and relation. On the other hand, this is reduced when transparency could expose them to criticism. Other instances of vague language included examples of quality-assessment lexical items, as exemplified by the use of *bigger impact* in the excerpt below.

(18) While we currently track and measure progress against gender globally and race and ethnicity in the United States, our inclusion efforts worldwide span five dimensions: **gender identity**, culture and heritage, generation and life experience, LGBTQ+, and ability and wellness We believe we can make a *bigger impact* toward a more inclusive world through collaboration. We recently joined The Valuable 500, a global movement to advance disability inclusion, and we signed on to the Partnership for Global LGBTI Equality, a coalition of organizations committed to accelerating LGBTI inclusion in the workplace and in communities. The partnership is supported by the Office of the United Nations High Commissioner for Human Rights and operates in collaboration with the World Economic Forum. (Coca-Cola - 2020 Business and ESG Report)

In this example, *Coca-Cola* explicitly states that it has made progress towards inclusion. However, by using the expression *bigger impact*, it offers only an evaluative claim supported merely by references to partnerships with movements engaging to the issue. The lack of descriptions about the practices

and initiatives undertaken within these partnerships undermines the reliability of the claim and provides the addressee with no basis to assess the effectiveness of the company's approach to inclusion.

4.4. Visual patterns

Moving on to the visual analysis of the integrated images, regarding the *identification and visualisation* level, the graph below (Figure 2) shows that representations of LGBTQ+ social actors as individuals, or through differentiation (for example, displaying couples of presumably homosexual partners), are more frequent than those of homogeneous groups.

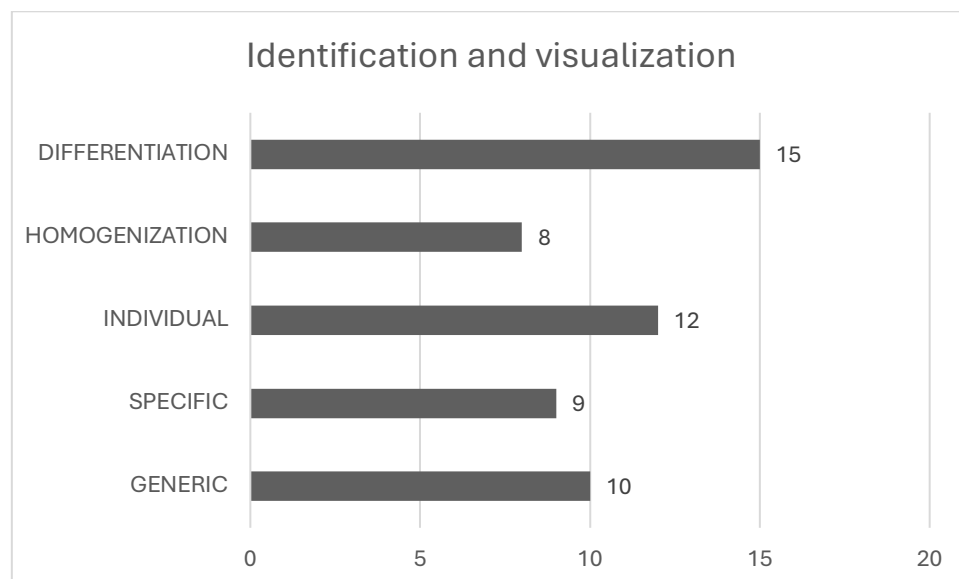


Figure 2
Results from the visual analysis – First level of analysis.

These visual choices may serve as a tool to reinforce diversity narratives. For instance, in the figures below, the explicit portrayal of openly transgender individuals - as inferred by the caption (Figure 3) - and a couple of women presumably in a domestic setting (Figure 4) could be interpreted as a corporate strategic attempt to establish a connection with stakeholders belonging to these specific homosexual and transgender communities.



Figure 3
Individual representation of an openly transgender person.



Figure 4
Couple representation of women.

By contrast, Figure 5 depicts different individuals participating in LGBTQ+ initiatives - as suggested by the rainbow flag displayed above them - as part of a visually homogeneous group. While this representation may signal inclusiveness, it may also make it more difficult for members of specific LGBTQ+ communities to identify with the company's goals and policies, as no clear visual markers distinguish particular gender or sexual identities.



Figure 5
Group representation of people at a LGBTQ+ inclusive event.

In addition, the balanced representation of both specific and generic people further weakens a corporate communicative approach centred on diversity narratives. In a similar way to the previous image, Figure 6 portrays a heterogeneous group of individuals participating in a Pride event. The participants can reasonably be presumed to be company employees, as they are wearing identical T-shirts displaying the same slogan, which is also reproduced on the banner they are holding and which includes the company's name. On the one hand, this visual strategy may reinforce the company's inclusive stance towards LGBTQ+ workers. On the other hand, the absence of additional visual cues linking the individuals included in the image to specific sexual orientations or gender identities limits the visibility of the particular social actors who might be the intended beneficiaries of the company's inclusive policies.



Figure 6
Representation of people participating in a Pride event.

The analysis level on *visual relationship with the viewer*, as shown in the bar chart below (Figure 7), shows that direct address, equality, involvement, and close distance are prevalent in the dataset.

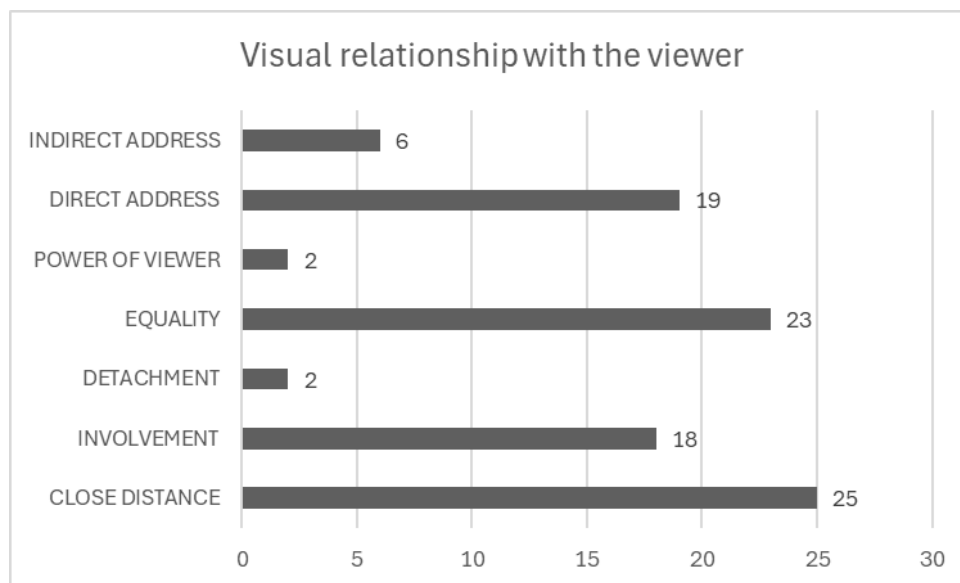


Figure 7

Results from the visual analysis – Second level of analysis.

Most of the images discussed above and the figure below (Figure 8), for example, represent employees at a close distance and looking directly at the viewer, suggesting a relationship of equality between the two interlocutors – the company, represented through its employees, and the potential stakeholders interfacing with the image.



Figure 8

Representation of employees at a Pride event.

While these visual choices may suggest an intention of the companies to engage with LGBTQ+ stakeholders to convince them of the corporate entity's

commitment to inclusion at the workplace, they do not necessarily demonstrate genuine commitment, as they may equally reflect a strategically designed – and potentially artificial – communication.

Finally, another significant visual pattern is the recurrence of symbols associated with LGBTQ+ communities: 13 of the images analysed also feature the rainbow flag, and 3 include the transgender flag. The reproduction of these symbols may also be read as a strategically inclusive corporate policy expressing alignment with LGBTQ+ symbols and, by extension, with the values and political claims they represent.

5. Discussion and concluding remarks

This study analysed, from a linguistic-discursive, pragmatic and multimodal perspective, how inclusion and support for LGBTQ+ people were communicated in a corpus of CSR disclosures from 2020-23 of a sample of US-based international companies.

Two main divergent linguistic-discursive patterns were observed when referring to the LGBTQ+ community and transgender people, respectively. As for the former, companies focus on communicating initiatives for external communities, such as financial support and institutional partnerships, to improve their social well-being. Across the instances analysed, the use of *collectivisation* was observed, as shown by the frequent co-occurrence of terms referring to other minority groups. This finding may suggest a holistic rather than targeted communicative approach for each specific sexual or gender identity, unlike what emerged in the linguistic context of the collocates of the word *transgender*. In this case, the close reading of the extended concordance lines revealed a more concrete focus on workplace equity and health-related benefits for transgender employees. Despite these two different linguistic-discursive patterns, both LGBTQ+ communities and transgender people are mainly represented as beneficiaries of corporate policies, while companies position themselves as ‘proactive’ (Kim 2022) promoters of inclusion.

Another key finding concerns the communicative strategies adopted. Companies tend to highlight implemented actions and achieved results rather than focus on their vision and CSR strategy. Companies also seem to provide complete, accurate, and relevant information, in line with the maxims of quantity, quality, and relation. This is reflected in the frequent use of precise numerical data, explicit references to beneficiary organisations and initiatives, and the temporal alignment between the actions reported and the reporting year of the disclosure, which enhances the relevance of the information provided. However, when the co-text window around each concordance line was expanded, the analysis revealed instances of vague language – including

quantity approximators and lexical items with generic meaning – weakening the degree of information transparency.

From a visual perspective, most of the integrated images analysed portrayed employees, usually at a close distance and with direct gaze, creating an impression of proximity and engagement with the viewer. Regarding the representation and visibility of LGBTQ+ identities, many images depict individuals or couples, sometimes with identifiable gender or sexual identity cues, which may reinforce the visibility and narratives of each identity category, as also suggested in previous research (e.g., Iori 2025). However, the equally frequent use of images featuring generic people without clear identity markers implies that this visual strategy is not consistent.

In light of the complementary aim of this research, namely to assess the sincerity or opportunism of corporate communication on LGBTQ+ support, the analysis yielded several insights. On the one hand, the predominance of communicative strategies focused on factual information - more frequent than explicit statements of commitment - may point to the companies' effort to highlight and express their social responsibility in more concrete terms, while also attempting to establish a connection and a sincere dialogue with LGBTQ+ stakeholders. This interpretation is reinforced by the seemingly complete, accurate, and relevant disclosure of inclusive policies and practices. On the other hand, representing LGBTQ+ stakeholders primarily as beneficiaries of corporate policies does not reflect their active role as contributors to inclusive corporate environments. This aspect, together with the presence of vague language, the relatively limited use of linguistic resources that convey clarity, and the use of visuals that reinforce a generic rather than identity-targeted approach, may indicate a form of communication that is partially constructed and potentially driven by opportunistic motives.

The findings of this study are based on a small exploratory corpus that still does not allow to draw clear conclusions on corporate sincere or opportunistic communication towards LGBTQ+ communities. In spite of this, the research has nonetheless provided linguistic, pragmatic, and multimodal analytical tools that could be used as a starting point to develop more systematic methodological toolkits to address this goal and that could be adopted for the analysis of larger and more homogeneous datasets, thereby enabling cross-sectoral and cross-cultural comparisons.

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