



# I-LanD Journal

Identity, Language and Diversity

Chief Editors: Giuditta Caliendo & Maria Cristina Nisco

## Workplace Discourses in the (Post) COVID Era Linguistic and Discursive Reflections on Well-Being

Guest editors: Kim Serena Grego (*University of Milan, Italy*), Laura Di Ferrante (*University of Milan, Italy*),  
and Eric Friginal (*The Hong Kong Polytechnic University*)



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# Communicating *Well-Being* and Representing Employees: An Analysis of Non-Financial Reports in the USA, Germany, and Japan

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## Abstract

*This paper investigates the communication of well-being in the context of Corporate Social Responsibility (CSR). Through a corpus-assisted approach (Partington et al. 2013), this study analyses an exploratory corpus of sections containing social information, retrieved from 2022 English-written non-financial reports of North American, German, and Japanese companies operating in three sectors (electronics, automotive, and biotechnology). The aim is to explore the linguistic and discursive strategies used by companies to disclose information about well-being-related policies and how employees are discursively represented in the context of these practices. An additional goal is to assess whether the language used to communicate this information is transparent or vague. Findings reveal that CSR disclosures on well-being generally tend to be permeated by statements of practices, alongside recurrent expressions of goals and commitment related to health and safety, learning opportunities, professional and personal development, and workplace inclusion. Some divergences emerge across the three geographical areas and well-being-related topics with respect to the linguistic choices that convey transparency – in terms of the amount, accuracy, reliability, and clarity of information – or those that suggest a lack of it – primarily nouns with generic meaning. In addition, the analysis unveils a discursive representation of employees as passive beneficiaries of corporate practices, thereby lacking agency in co-shaping, together with the companies, the initiatives aimed at ensuring their well-being.*

## Keywords

*well-being, employees, Corporate Social Responsibility (CSR), transparency, vagueness*

## 1. Introduction

Within the multifaceted concept of sustainability, its social dimension, alongside the environmental one, has played a significant role in shaping governmental actions as well as corporate management policies, with the aim of ensuring various forms of social equity, justice, and equality of conditions (e.g., Giovannoni/Fabietti 2014). From a management perspective, besides promoting diverse and inclusive workplaces, companies have also had to address issues that continuously affect employees' perceptions of their working life in order to maintain a good global reputation.



In this scenario, greater attention has also been paid to *well-being*. This notion encompasses various aspects such as offering job opportunities, providing fair, dignified, and sustainable salaries, supporting professional growth, ensuring work-life balance, and safeguarding employees' health and safety. These issues have become particularly relevant during and after the COVID-19 pandemic, as workers' mental and physical health was significantly challenged by the restrictive measures of physical and social distancing, as well as the widespread uncertainty about the future (e.g., Sun *et al.* 2023). Their importance has also led to their gradual incorporation into various CSR disclosures, including sustainability reports, company websites, social media, and press releases – through which companies promote their integrity and commitment to fair and ethical treatment of employees at the workplace.

*Well-being* has been studied primarily in the field of management, highlighting the positive impact of the successful implementation of well-being policies on employees' level of proactive engagement. Linguists have also shown a growing interest in CSR communication, particularly on how issues related to sustainability are discursively constructed and whether they are communicated transparently or vaguely (e.g., Opoku-Dawka *et al.* 2018; Kim/Kim 2020; Bauer 2022). However, there is still a lack of research focusing specifically on well-being and on how employees are discursively represented in terms of their agency within policies relating to their well-being.

This study attempts to address these gaps through a corpus-assisted analysis of sections on social information from 2022 non-financial reports of North American, German, and Japanese companies operating in the fields of electronics, automotive, and biotechnology. In terms of the structure of this paper, Section 2 provides a brief account on CSR reporting, the issue of well-being and employees' engagement. Following a brief review of linguistic studies on CSR communication, including those focusing on language transparency or vagueness, the section concludes with the research objectives. Section 3 illustrates the dataset, and the methodological procedures adopted to address these aims. Section 4 presents the main findings of the research, and Section 5 makes some concluding remarks and provides suggestions for further research.

## 2. Background: CSR, well-being, and transparency vs. vagueness

Although there is no universally shared definition of *Corporate Social Responsibility (CSR)*, it is generally understood as the incorporation of environmental, social, and economic concerns into a company's strategies and operations (e.g., Carroll 1979; Dahlsrud 2008). These aspects are disclosed by companies through various textual genres, including CSR reports, press releases, mission statements, corporate websites and social media profiles, with the aim of demonstrating ethically and socially responsible behaviours to their stakeholders, including investors, employees, and customers (Breeze 2012). More



recently, companies have also adopted the notion of *Environmental, Social, and Governance (ESG)*, which has a similar purpose to CSR but refers to the quantification and measurement of corporate sustainability practices. Companies publish CSR and ESG disclosures not only to inform stakeholders about their environmental impact and their commitment to diversity and inclusion, but also about workplace-related aspects such as well-being (e.g., Macassa *et al.* 2021).

In the context of corporate communication, the term *human sustainability* commonly refers to the fulfilment of stakeholders' human needs (Kobayashi *et al.* 2017). These include better health, work-life balance, and gender equality and equity in the workplace (Schulte *et al.* 2015; Campbell 2016). According to Deloitte's (2024) definition, human sustainability also encompasses corporate policies aimed at providing workers with stronger skills and greater employability, good jobs, and opportunities for career advancement, thereby also promoting equity. well-being emerges as one of the key aspects of the broader concept of human sustainability. It is defined differently across disciplines (Schulte/Vainio 2010), but there is convergence around several key elements that contribute to it, including physical health, happiness, work-life balance, work environment, social support, education, and security (Scaria *et al.* 2020; Jarden/Roache 2023).

In the field of management studies, research has shown that CSR practices aimed at improving employees' well-being can enhance both individual and organisational performance (Kim/Kim 2020). Another relevant aspect is the active engagement of employees, which can be fostered by responsible corporate practices. As Bauer (2022) observes, employees' perception of their company's CSR commitment positively affects their eudaimonic well-being. Specifically, effective internal CSR practices are associated with greater work meaningfulness, autonomy, job involvement, and career aspirations. Employees also tend to be more engaged when they perceive their company as acting responsibly toward customers, communities, and the environment. According to Opoku-Dakwa *et al.* (2018), employees can be seen as agents of social change, engaged by CSR initiatives. These initiatives not only facilitate their engagement but also empower them to meaningfully impact multiple stakeholders, including themselves, their organisations, and external communities.

In the field of discourse analysis, scholars have shown interest in CSR and ESG communication. Particular attention has been given to how corporate identity is discursively constructed in disclosures such as annual and CSR reports (see, *inter alia*, Malavasi 2010, 2011), as well as the discursive strategies used to build trust with stakeholders (e.g., Malavasi 2017; Fuoli 2018). In this field of linguistic research, the discursive construction and communication of well-being in CSR and ESG disclosures is still poorly investigated. A related and equally underexplored aspect concerns the discursive representation of employees in relation to well-being-related corporate practices.

To maintain a credible image and the trust of stakeholders, a company needs to communicate its commitment to CSR-related issues,



such as well-being in this context, as well as ensure that the communication of related information is transparent (Fombrun/Van Riel 2004; Kim/Lee 2018). *Transparency* is commonly understood as the open sharing of information, but it has also been conceptualised as information “amount” (Winkler 2000) or “completeness” (Vaccaro/Madsen 2006). Schnackenberg and Tomlinson (2016) proposed a three-dimensional model of *transparency*, comprising *disclosure*, *accuracy*, and *clarity*. The first dimension concerns the completeness, relevance, and timely communication of the information; the second refers to its correctness and reliability; the third to its comprehensibility for the receiver. From a linguistic perspective, however, identifying transparent choices is challenging, as the degree of information transparency depends not only on the writer’s intentions but also on how the message is perceived by the recipients. In this sense, vagueness can represent a resource to help recognise potentially non-transparent language uses.

In linguistic studies, vagueness may be either intentionally ambiguous or imprecise (Channell 1994), or inherently context-bound in meaning (Cheng/Warren 2003). In some cases, vague language can serve as a strategy to make communication sound more informal, indirect, or natural (McCarthy 1998), to mitigate impoliteness (Carter 1998), or to adjust the level of detail according to the communicative context (Koester 2007). In the context of CSR communication, Jin (2022) carried out a corpus-based analysis of CSR reports from companies in the cosmetics sectors, providing a taxonomy through which vague language markers may be identified (see Section 3.2). In very recent years, a growing number of studies have explored transparent or vague communication of in CSR and ESG discourse in relation to the communication of environmental sustainability (e.g., Malavasi/Nocella 2025; Poppi 2025), and diversity, equity, and inclusion (e.g., Zaupa 2025). However, well-being-related issues have not yet been examined from this perspective.

Set against this background, this paper aims to analyse how *well-being* is discursively constructed and communicated in CSR or ESG reporting, as well as to assess whether the information regarding companies’ approaches to well-being-related aspects is communicated in a transparent or vague manner. Considering the correlation between effective communication and implementation of well-being-oriented practices and the active role of employees feeling engaged in such initiatives, this study also aims to explore how workers are discursively represented in terms of their agency, particularly in the context of these policies.

### 3. Materials and methods

#### 3.1. The corpus

This study is based on an exploratory corpus consisting of people-related sections from non-financial reports such as CSR and ESG reports, all written in English and referring to results achieved by



companies in the fiscal year 2022. The reports were published by companies operating in the United States, Germany, and Japan, and in the sectors of electronics, automotive, and drugs and biotechnology. These countries were chosen to draw comparisons on well-being communication across different geographical areas. The choice to consider companies in these three scientific sectors is driven by their strategic relevance as key engines of scientific and technological innovation and progress, thereby resulting in strong pressures linked to innovation demands and inter-firm competition, as well as societal expectations – pressures that may translate into increased internal competition and heavier workloads.

At the time of the data selection, each company included in the dataset ranked among the top three in Forbes’ 2023 list of Best Employers for their respective sectors.<sup>1</sup> The choice to draw on data from this magazine is justified by the fact that this list, developed in cooperation with the global data and business intelligence platform Statista (2025a), is based on large-scale surveys where employees rate their employers on factors such as work environment, salary, conditions, career development, diversity, and reputation (Statista 2025b). Non-linguistic elements such as images and tables were disregarded to favour a focus on the language used to construct well-being and represent employees.

The table below (Table 1) illustrates the corpus, including details on the selected companies, the documents analysed, and the number of tokens.

Table 1. Corpus structure and tokens

Country	Sectors (Companies and Reports)			Tokens
	Electronics	Automotive	Drugs & Biotech	
USA	IBM 2022 ESG Report	FORD 2022 Sustainability Report	PFIZER 2022 ESG Report	29,128
Germany	KÄRCHER 2022 Sustainability Report	BOSCH 2022 Sustainability Report	MERCK 2022 Sustainability Report	28,227
Japan	CANON 2023 Sustainability Report	HONDA 2022 Sustainability Report	TAKEDA 2023 Sustainability Report	25,001

### 3.2. Methodology

The dataset was analysed drawing on the methodological lines of corpus-assisted discourse studies (Partington *et al.* 2013), using the corpus software *Sketch Engine* (Kilgarriff *et al.* 2014). The analysis was divided into two phases.

The first phase consisted in generating the lists of the most frequent nouns in the three sub-corpora to identify the ten most frequent well-being-related words and thus the most recurrent topics associated with this issue. Words from the frequency lists were then examined to observe the recurring lexico-phraseological patterns (Sinclair 2003, 2004), since “meaning arises from words in particular combinations”

<sup>1</sup> 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 Rabkin Peachman 2024).



rather than from words in isolation (Sinclair 2004: 148). This level of analysis was conducted to shed light on the linguistic and discursive strategies used by the companies to communicate their approach to different aspects of well-being. Larger textual portions were considered by expanding the window of co-text to identify patterns that could not be observed through the concordance lines. A parallel level of analysis was carried out to investigate whether information was communicated transparently or vaguely. The same concordance lines or larger portions of text explored in this phase were further scrutinised to identify linguistic expressions associated with completeness, relevance, accuracy, and clarity (Schnackenberg/Tomlinson 2016), as well as those suggesting vagueness. 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 Channell's (1994) vague nouns that acquire a generic meaning in the context of usage (e.g., "things", "activities"), vague approximators (e.g., "about", "around"), as well as quality-assessment expressions (e.g., Zaupa 2024), i.e., evaluative adjectives, verbs, or adverbs that are not preceded or followed by contextual information justifying the companies' evaluation. In general, given the variable nature of communicative strategies, no attempt was made to quantify them, as such effort would be mean "counting the uncountable" (Hunston 2004).

The second stage of the research involved the use of the tool *Word Sketch*. This was employed to generate the collocates of the word "employee". This function generates the collocates of any search word (including its plural form) and displays them sorted by their score of collocational strength, and distributed 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. Since the focus of this phase was on the discursive representation of employees in terms of their agency in the context of well-being policies, special attention was given to verbs collocating with "employee" as subject or object in each sub-corpus. Those with the highest scores were then analysed in context via their extended concordance lines. Only instances explicitly related to well-being were considered, and their analysis drew on Van Leeuwen's (2008) framework for the discursive representation of social actors, more specifically focusing on the strategies of *activation* and *passivation*, along with the latter's two sub-strategies *subjection* and *beneficialisation*. *Activation*, which was investigated in the context of the verbs collocating with "employee" as subject, refers to whether social actors are represented as active agents in an activity. Through the strategy of *passivation*, observed in instances of verbs collocating with "employee" as object, actors are "represented as 'undergoing' an activity, or as being 'at the receiving end of it'" – in other words, as lacking agency. Passivated social actors may be represented with the sub-strategies of *subjection* or *beneficialisation* – i.e., the treatment of social actors as objects or as beneficiaries of an action (Van Leeuwen 2008: 44).

## 4. Results

### 4.1. Communicating well-being

#### 4.1.1. Frequencies

Table 2 below illustrates the first 10 most frequent nouns related to well-being in each sub-corpus.

Table 2. 10 most frequent nouns related to well-being (normalised frequencies per 1,000 words)

U.S.		Germany		Japan	
Word	Frequency	Word	Frequency	Word	Frequency
employee	4.91	employee	7.48	employee	7.12
health	4.22	health	5.60	health	6.84
safety	3.32	safety	4.07	safety	4.32
skill	1.53	training	3.58	training	3.40
equity	1.44	development	2.76	development	2.92
training	1.32	culture	2.52	right	2.52
right	1.29	leadership	2.30	career	2.16
culture	1.26	learning	1.20	human	2.08
resource	1.26	feedback	1.17	resource	2.00
growth	1.08	talent	1.17	workplace	1.96

Findings from these frequency lists show that the most commonly recurrent themes in the three sub-corpora are health and safety, learning and professional development. The prominence of the first subtopic was evidenced both by the frequency and the concordance analysis of the words “health” and “safety”. Similarly, the second sub-theme was suggested by the common recurrence of “training” in the three sub-corpora, but also the words “development”, “feedback”, “growth”, “learning”, and “skill”.

Divergences were also identified across the sub-corpora. First, the word “equity” was significantly frequent in the North American sub-corpus. Second, references to human rights were more prevalent in the American and Japanese sub-corpora, as signalled by the occurrences of “right” and “human”. In addition, opportunities for recruitment and professional advancement were prominent in the German and Japanese sub-corpora, as suggested by the frequencies of “career”, “leadership”, and “talent”. Lastly, references to corporate values could be found through the close reading of the concordance lines of “culture” in both the American and German sub-corpora.

The following sub-sections discuss how companies communicated the specific aspects of well-being across the three geographical contexts by focusing on the findings from words that unveiled identifiable and significantly recurring discursive patterns.



#### 4.1.2. *Health and safety*

As previously mentioned, the protection of workers' health and safety represents a key issue in all three sub-corpora. The close reading of the extended concordance lines of "health" and "safety" highlighted a strong co-occurrence of the two words, suggesting that the corporates perceived these two aspects as closely related. Health and safety were represented as identity values on which corporate practices aimed at their safeguard were built and implemented.

The identity aspect emerged in concordance lines where health and safety co-occurred within statements relating to corporate goals or commitments (e.g., Bondi 2016; Bondi/Nocella 2023). The former were observed in instances of the search words with surrounding lexical items expressing the meanings of care and support, or phrases pointing to corporate values. Example (1), for instance, illustrates the use of both linguistic choices, as evidenced by the verb "protect" and the phrase "is an integral part", which together emphasise that health, safety, and well-being are among Pfizer's key drivers for its corporate practices:

- (1) At Pfizer, protecting the *health, safety*, and well-being of colleagues and contingent workers, all of whom are essential to driving our business forward, *is an integral part* of how we operate (Pfizer – 2022 ESG Report).

Numerous instances of commissive statements were observed in concordance lines that feature linguistic choices expressing continuity or conveying the idea of effort: examples of the former are the use of the verb "continue" in (2), and the present continuous tense alongside the adverb "constantly" in (3); the latter is exemplified in (4), where IBM's use of the verb "strive" underscores the company's proactive approach to safeguarding the health and safety of its employees:

- (2) To this end, we continue to raise awareness among executives and associates through special training and in annual occupational *health* and *safety* campaigns to empower them to take a proactive approach to preventing accidents in their area (Bosch – 2022 Sustainability Report).
- (3) In addition, we are also taking steps to foster a workplace culture that is constantly aware of *health* and *safety* (Canon – 2023 Sustainability Report).
- (4) We believe in not taking a one-size-fits-all approach when it comes to *health, safety*, and well-being. As a large global employer, we strive to provide well-being programs that are culturally relevant and inclusive to address the needs of a diverse employee population (IBM – 2022 ESG Report).

However, in most of the concordance lines examined, "health" and "safety" were found in the company of words signalling corporate practices: these range from communication campaigns (see example [5]) and policies to prevent work-related accidents (see example [6]) to more specific courses (see example [7]) and the adoption of



protocols complying with internationally certified regulations on health and safety issues (see example [8]):

- (5) We conduct regular communications and promotions on key safety issues to promote occupational *health* and *safety* (Ford – 2022 Sustainability Report).
- (6) Based on this principle, Group companies in all parts of the world have established basic policies for occupational *safety* and *health* based on respective regional needs and conditions. To eliminate serious industrial accidents in Japan and overseas, Group companies also promote activities aimed at preventing industrial accidents and their recurrence, as well as ensuring the health of associates. (Honda – 2022 Sustainability Report).
- (7) Group-wide, all new EHS managers must complete a three-day EHS onboarding that covers topics such as occupational *health* and *safety* as well as our BeSafe! safety culture program. Through this initiative, we raise employee awareness of occupational hazards and teach them rules for safe behavior. In addition, we regularly provide occupational safety training at our sites covering both legal requirements as well as the specific local risks (Merck – 2022 Sustainability Report).
- (8) As early as 2007, Bosch introduced an occupational *health* and *safety* management system based on the globally recognized standard OHSAS 18001, which has since been developed further and today satisfies the ISO 45001 standard (Bosch – 2022 Sustainability Report).

Considering the occurrence of these lexico-phraseological patterns exemplified in the excerpts above, it may be argued that companies in all three countries, with regard to the theme of health and safety, tend to communicate primarily through statements of practice (e.g., Yu/Bondi 2017; Bondi/Nocella 2023). This finding may suggest a corporate approach that is more focused on actions than on values in relation to this specific topic. Providing such concrete information also conveys communicative transparency as regards the dimension of disclosure in terms of information amount.

In similar instances, by further broadening the analysis of the textual context, frequent reference was made to the year in which the practices were implemented, which often coincided with the reporting year mentioned in the corporate reports, suggesting that the information disclosed is also relevant, once again conveying transparency in terms of information disclosure. Example (9) is a case in point:

- (9) As of the end of 2022, 237 out of the 246 relevant manufacturing and development sites 22 had already implemented occupational *health* and *safety* management systems, of which 95 percent had been certified. As a result, 99 percent of the workforce work at manufacturing and development sites that have an implemented occupational health and safety management system (Bosch – 2022 Sustainability Report).

In many similar examples to this, there were also frequent precise quantifications, as signalled by “237 out of 246” and “95 percent”. The



inclusion of such specific and presumably reliable information or data, also suggests a transparent communicative approach in terms of the accuracy of the information.

Furthermore, it was also possible to identify some statements in which companies mention specific types of corporate policies or actions undertaken, providing concrete examples to support such claims. This communicative strategy was observed in instances showing the use of exemplification (e.g., Bondi/Sezzi 2025). The use of “for example” in (10) is a case in point:

- (10) Grouped in four action packages, all measures aim to raise awareness among associates for occupational *health* and *safety*, to develop a shared understanding of the different roles and responsibilities, and to share positive examples as quickly as possible within the company. For example, a special risk check was introduced to increase safety in non-routine work – referred to as special work steps – and directly reduce the number of accidents (Bosch – 2022 Sustainability Report).

Such examples may signal the companies’ intention to explain or describe their practices to stakeholders, conveying transparency in terms of clarity.

While the evidence discussed so far seems to suggest transparent communication regarding health and safety measures for workers, manifestations of vague language were also observed to an equal extent across the sub-corpora, sometimes even within the same types of instances analysed above, when larger portions of co-text textual were examined during the concordance analysis. In the context of “health” and “safety”, the predominant type of vague linguistic choice was the use of vague nouns, often employed to refer to corporate practices without providing any further details about them. In (11), for example, neither the “well-being programs” are described nor the “health and safety needs” specified, as a new kind of information – i.e., the benefits to employees and their families – is introduced after the first sentence of the excerpt:

- (11) Our well-being programs vary by country and are based on the prevailing *health* and *safety* needs of the applicable end-users. Benefits We offer a comprehensive benefits program designed to support IBM employees and their families (IBM – 2022 ESG Report).

Although most of the findings discussed above concern the concordance lines showing the co-occurrence of “health” and “safety”, it is also worth considering that in the English and Japanese sub-corpora the second word most frequently co-occurring with health is “mental”. Similarly to what was discussed above, the concordance lines revealed statements of goals, and practices, through which companies communicate their ongoing commitment and the measures implemented to ensure the psychological well-being of their employees: for example, in (12), “mental health” is presented as a “priority”, while (13) reports on organised seminars for women about managing psychological stress related to pregnancy:



- (12) Employee *mental health* has always been an IBM priority, even before the COVID-19 pandemic imposed new levels of stress (IBM – 2022 ESG Report).
- (13) Canon Prachinburi (Thailand) created video materials to help educate female employees on pregnancy and *maternal health* issues, as well as COVID-19, while Canon Business Machines Philippines organized *mental health* seminars by occupational physicians as part of efforts to raise awareness of *various* health issues (Canon – 2023 Sustainability Report).

It is also noteworthy to mention that, while the first two communicative strategies were more prevalent in the North American sub-corpus, reflecting a more value-driven communication, statements of practices were more frequent in the Japanese sub-corpus. This finding may suggest that Japanese companies tend to adopt a more factual communicative approach when addressing the psychological well-being of their employees. However, most instances in this sub-corpus revealed a lack of informative transparency, due to the frequent co-occurrence of vague quantifiers, as suggested, for instance, by the use of “various” in (13) above. This finding suggests that, despite the companies’ growing attention to workers’ psychological health, information about their methods and practices to safeguard it is still not completely transparent.

#### 4.1.3. *Learning opportunities*

A second major theme emerging from the analysis of the concordance lines of “training” in the three sub-corpora is the importance of continuous learning for employees. Emphasis is placed on continuous professional training, as shown by the numerous instances referring to courses designed to support employees’ development and provide them with job-relevant knowledge and skills. These references also include training on good health and safety practices as well as behavioural guidelines that promote inclusion in the workplace.

In the North American sub-corpus – mostly within Ford’s disclosures – information on employees’ continuous training is presented through statements of practices that often support a stated commitment. In (14), “training” – used alongside “learning” – is presented as a goal, as indicated by the verb “believe” and expressions such as “critical element” and “central part”. At the same time, it is also framed as part of Ford’s commitment to its employees, as signalled by the use of the adjective “ongoing” and the verb “continue”. Subsequently, the practices that support this commitment are mentioned, namely the implementation of “a set of global talent assessments” and developmental experiences”:

- (14) We believe that ongoing *training*, learning, and development are critical elements to providing employees with insight into organizational skill needs, developing learning solutions to address those needs, and enabling them to improve performance through skills application is critical to our transformation. We continue to make *learning* and development opportunities a central part of our brand to help attract and retain top talent. In



2021, we focused on energizing our 15,000+ people leaders to be catalysts, leading their teams to deliver Ford+, and building the foundation for long-term success. We deployed a new set of global talent assessments to help identify capability gaps across the organization, in the context of Ford+. In response, new developmental experiences for executives and people leaders are being designed and implemented. From a learning standpoint, focus areas include digital transformation, DEI, and new ways of working (Ford – 2022 Sustainability Report).

In a similar way, providing employees with “safety training” in (15) serves for Ford to demonstrate that it has “continued” to pursue the “overarching” and “crucial goal” of preserving workers’ health and safety:

- (15) Keeping our place-dependent employees healthy and safe is an overarching goal. From the factory floor to the loading docks to the office, our employees are crucial to the company’s performance. COVID-19 safety protocols are in place to protect our employees while at work. We diligently monitor our workplaces and when a COVID-19 case is reported, we have a robust care team process that ensures all protocols are followed. Throughout the pandemic, we have continued to conduct mandatory *safety* training and emergency drills aligned with our protocols. We’ve also restricted access to visitors from outside the company to Ford facilities, including requiring business critical visitors to complete health and wellness screening documents before being allowed entry to Ford facilities (Ford – 2022 Sustainability Report).

In both examples, however, it is possible to observe the use of vague expressions reducing the transparency of the information. In (14), the noun “gap” acquires a generic meaning, since there is no exemplification of the specific “capability gaps” that Ford aims at identifying through the “talent assessments”. Moreover, “a set of” is a vague quantifier that does not inform about the exact amount of talent assessments deployed by the company. In (15), once again, the meaning of “protocols” is generic, as no information is provided on the specific procedures guiding the adoption of the safety training and emergency drills. Instead, new information on visitors’ safety measures is introduced, thereby failing to accurately describe the safety training programmes implemented by the company. In addition, “robust” is an example of a quality-assessment adjective through which the “care team process” is evaluated without providing any contextual information to support this assessment.

In the German and Japanese sub-corpora companies disclose information about employees’ learning opportunities, merely by reporting their practices. Both sub-corpora displayed a high number of linguistic choices conveying accuracy, relevance, and clarity, as exemplified below:

- (16) For 2022, the analyses showed that the majority of accidents involved cuts on the hand. Overall, the accident frequency rate at Alfred Kärcher SE & Co. KG and Kärcher Futuretech GmbH in

the reporting year was 5.5 according to LTIFR (Lost Time Injury Frequency Rate), which is significantly below the industry average of 21.5. (Source: German Social Accident Insurance [DGUV], BG Holz und Metall 2021) We continuously raise our employees' awareness of safety relevant aspects in the workplace. *Training* is available, for example, on the handling of hazardous substances, high-voltage batteries and vehicles or securing loads (Kärcher – 2022 Sustainability Report).

- (17) In 2022, 216 employees working at eight overseas production sites took part in a total of 39 online training programs organized by the Monozukuri Advancement Center. To promote training at overseas production sites, Canon is also focusing on on-site instructor- development training A total of 62 personnel took part in 16 online training workshops for instructors in 2022. Site-based instructors across the Canon Group provided *training* to around 3,400 personnel in 2022. A technical skill testing program, following the same standards as in Japan, has also been established at overseas sites. In 2022, testing was carried out for seven types of work skills, including injection molding, board mounting, and metal stamping, at a total of five sites in Thailand, Vietnam, China, Malaysia, etc. with approximately 460 employees (Canon – 2023 Sustainability Report).

In example (16) from Kärcher, clarity is conveyed through exemplification, signalled by the phrase “for example”, followed by an explicit list of the topics covered in the company’s safety training initiatives. The transparency of such information is further reinforced by specific numerical details on workplace injuries that occurred in the same year covered by the company’s report, thereby ensuring the relevance and timeliness of the information. Exact metrics adopted and sources are further integrated in the excerpt, contributing to the accuracy of the information. In the excerpt, clarity is also conveyed through the exemplification of the contents covered in the training programmes designed to achieve the results described in the preceding sentences. Similarly, in example (17) from “Canon”, the accurate reporting of numerical information in a timely manner is complemented by the exemplification of the types of working skills, conveying the clarity of the information.

#### 4.1.4. *Professional and personal development*

Moving on to the analysis of the linguistic usages of “growth in the North American sub-corpus and “development” in the German and Japanese sub-corpora, most of their instances referred primarily to corporate practices aimed to promote the development – understood as growth – of employees, whether professional or personal.

Divergences emerged from the comparison of the three sub-corpora regarding the linguistic and communicative choices that contributed either to transparency or vagueness of the information. As for the disclosures published by North American companies, compared with those of the other two countries, “growth” most frequently co-occurred



with vague lexical items. Excerpt (18) below, for instance, is permeated by quality-assessment adjectives and verbs – namely “accelerate”, “more efficient”, and “deeper” – without providing further details about the programmes that ensure the acquisition of skills for employees’ professional growth. This lack of information contributes to the generic meaning of the noun “programs” and makes it challenging to assess whether competences are acquired efficiently. In addition, the use of the vague degree expression “more relevant” without any specifications of the skills involved, as well as the vague time expression “less time”, further prevents any assessment of the completeness and rapidity of skills acquisition:

- (18) Our enterprise-wide shift emphasizes learning and experiences to build skills and expertise critical to job roles and internal mobility. With our refreshed programs, IBMers will accelerate skill *growth* and gain more relevant skills in a more efficient and personalized manner, allowing for deeper learning in less time. IBMer Leadership Development. We provide an end-to-end leadership journey from the time employees are identified as having leadership potential through our most senior positions (IBM – 2022 ESG Report).

By contrast, in the German and Japanese sub-corpora, the lexical items co-occurring with “development” generally contributed to clearer descriptions of company practices supporting employees’ personal and professional growth. In the excerpts below, for instance, descriptions are provided in relation to the companies’ initiatives fostering professional and personal development: (19), for example, refers to a PreMaster programme addressed to students willing to work for Bosch, while (20) reports on Canon’s activities and events aimed at promoting career development for women:

- (19) With our PreMaster program, BA graduates can obtain practical experience while they pursue an MA course. This initiative allows us to establish contact with students at an early stage and at the same time help advance their professional and personal *development*. The program comprises a practical phase at the company (no longer than 12 months) and an MA course phase. Participants are assigned to a specialist department that individually structures the content of the phase served at the company and, together with a personal mentor, supports participants during the complete duration of the program (Bosch – 2022 Sustainability Report).
- (20) Group companies in Japan are promoting a range of initiatives to support career *development* for women, including roundtable discussions between presidents and female employees and surveys to gauge awareness, as well as networking events with female leadership candidates inside and outside the company, career advancement training, and training career *development* for women who have returned from childcare leave (Canon – 2023 Sustainability Report).



#### 4.1.5. *Workplace environment*

Another significant aspect that contributes to employees' well-being is the working environment. The analysis of the extended concordances of "culture" in the North American and German sub-corpora, and "workplace" in the Japanese sub-corpus, provided insights into how corporate workplaces were represented and communicated. In the American and German sub-corpora, statements of goals were more frequent, emphasising the importance of a working environment in which diversity and inclusion are values shared across the company's workforce, as exemplified in the excerpts below:

- (21) By providing an inclusive environment that encourages learning and exploration of new ideas and innovative approaches, we can make the greatest impact with our clients, partners, colleagues, and the world. Our *culture* is what drives us. It's what motivates every IBMer to do their best work (IBM – 2022 ESG Report).
- (22) Diversity and inclusion bring our company *culture* to life (Kärcher – 2022 Sustainability Report).

In the Japanese sub-corpus, statements of goals alongside statements of results could be observed. The results primarily referred to recognitions received for the inclusion of diversity in the workplace. Compared with what was observed in the other two sub-corpora, there was a more explicit reference to the specific forms of diversity for which the companies communicated their commitment. In (23), reference is made by Honda to the ranking within the "PRIDE index for its inclusion of LGBTQ+ people:

- (23) In November 2022, Honda received the highest Gold rating in the PRIDE Index – an index that evaluates companies' efforts to create *workplaces* that are friendly to sexual minority groups, including LGBTQ (Honda – 2022 Sustainability Report).

#### 4.1.6. *Pay equity*

Another aspect related to employee well-being that emerged in the North American sub-corpus is pay equity, suggested by the frequent co-occurrence of "pay" with the noun "equity". In the instances analysed, similarly to health and safety, companies communicated their approach to pay equity by presenting it as a goal and a commitment. This discursive construction is suggested, for instance, by the use of "value", "commitment", "intention", the verb "continue" in example (24), and the reference to external recognitions (see example [25]) for corporate policies enacted to pursue pay equity (see example [26]):

- (24) Our commitment to pay *equity* for all colleagues is based in our value of Equity and our intention to continue to build a diverse and inclusive workforce (Pfizer – 2022 ESG Report).
- (25) For the fourth year in a row, Ford was recognized on the Bloomberg GEI which tracks the performance of public



companies in the areas of inclusive culture, anti-sexual harassment policies, pay *equity*, female leadership and talent pipeline, and pro-women brand (Ford – 2022 Sustainability Report).

- (26) To support our commitment to pay equity, each year we follow a consistent methodology to identify and address any pay *equity* gaps across genders globally and across races and ethnicities in the U.S. In 2022, all countries where IBM has employees were included in our pay *equity* analysis. We are proud of the results: overall, IBM pays equitably for similar work. Women globally earn \$1.00 for every \$1.00 earned by men for similar work. The same is true for underrepresented minorities in the U.S. (IBM – 2022 ESG Report).

Most of the concordances reporting statements of pay equity practices showed communicative choices that, on the one hand, convey the relevance of the information but, on the other, are not fully transparent. In example (26) above, data refer to 2022 – the year in which the report was drafted and published. However, the statement that “women earn \$1.00 for every \$1.00 earned by men for similar work”, without offering any exemplifications of job roles and their corresponding salaries, contributes to the lack of transparency about how gender pay equity is actually achieved by the company.

#### 4.2. Representing employees and their agency

The table below (Table 3) displays the verbs that collocate with “employee” at least three times in each sub-corpus.

Table 3. Verbs collocating with “employee” generated via Word Sketch

Sub-corpus	Verbs with “employee” as object	Verbs with “employee” as subject
USA	keep (10.89), train (10.54), empower (10.43), educate (10.02), help (9.68), excite (9.39), reskilling (9.39), bind (9.39), survey (9.3), teach (9.22)	achieve (10.51), feel (10.3), excel (9.87), wear (9.87), struggle (9.83), keep (9.83), experience (9.75), know (9.71), perform (9.57), face (9.57)
Germany	assist (9.98), attract (9.87), help (9.69), represent (9.62), cover (9.45), empower (9.45), motivate (9.27), concern (9.17), benefit (9.09), inspire (9.07)	undergo (10.42), understand (10.22), maximize (9.64), travel (9.57), benefit (9.54), advance (9.51), want (9.51), shape (9.48), wish (9.45), leave (9.22)
Japan	enable (10.8), help (10.7), allow (10.7), educate (10.4), engage (9.66), ensure (9.1), motivate (8.98), treat (8.87), honor (8.83), inform (8.7)	understand (10.58), wish (10.19), achieve (10.09), feel (9.93), participate (9.52), make (9.52), amount (9.33), stay (9.33), realize (9.3), care (9.3)

The first significant finding emerging across all three sub-corpora is the multitude of verbs collocating with “employee” as object that can be associated with the semantic field of care and support. These include verbs such as “help” in all three sub-corpora, “assist” and “empower” (observed in the North American and German sub-



corpora), “motivate (found in the German and Japanese sub-corpora), “benefit”, and “enable”. In most of the instances of these verbs, employees are represented as recipients of various corporate practices. In the excerpts below, companies present their learning opportunities as a tool through which employees are “empowered” (see example [27]), “motivated” (see example [28]) or “helped” to develop work-related skills or ensure workplace safety and inclusion:

- (27) To build a culture of customer-centricity, we are empowering our *employees* with new learning opportunities and tools, such as a support program that gives them quick assistance to resolve vehicle issues for themselves or their friends and family (Ford – 2022 Sustainability Report).
- (28) To motivate *employees* and enhance skill specialization, Canon Inc. maintains an educational system for rank-based, elective, and self-development training (Canon – 2023 Sustainability Report).
- (29) With the introduction of the psychological safety module, we help *employees* understand how important it is to create a safe environment in teams and ensure everyone’s voice is heard (Merck – 2022 Sustainability Report).

In the examples discussed above, the verbs occur in the passive form, suggesting that workers are represented through the strategy of passivation. Since these verbs have a positive connotation, workers are also discursively constructed as beneficiaries of the corporate policies. However, in these excerpts, the companies’ measures are primarily aimed at the development of skills that employees are required in their job to ensure the company’s economic success, rather than supporting personal well-being in terms of work-life balance or benefits. The few references to these latter aspects were observed only in the Japanese sub-corpus, and only in relation to Canon’s corporate policies, through the extended concordance lines of “allow”, “enable”, and “ensure”. In particular, the instances of these verbs pointed to measures targeted to employees with childcare responsibilities, as exemplified in (30) below:

- (30) To enable *employees* to focus on childcare responsibilities with peace of mind, Canon Inc. offers an array of programs that go beyond the legally stipulated minimum requirements, including a childcare leave program that enables employees to take leave until their child reaches the age of three, and a system for reducing work hours to support childcare, making it possible for employees to reduce their workday by up to two hours until their child has finished the third grade of primary school (Canon – 2023 Sustainability Report).

Similarly, the representation of employees as passive beneficiaries of corporate practices also emerged in the context of cognitive verbs collocating with “employee” as subject across all three sub-corpora, such as “experience”, “face”, “feel”, “struggle”, “undergo”, “realise”, “understand”, and “wish”. The excerpts below exemplify this discursive pattern:



- (31) our HSMS provides a framework to manage evolving and emerging health and safety risks by providing a system to identify, assess, and address the health and safety risks *employees* face in their day-to-day work activities (IBM – 2022 ESG Report).
- (32) Under this system, *employees* wishing to participate in volunteer activities certified by the company may take up to one year of leave (two years and four months in the case of JICA Japan Overseas Cooperation Volunteers) (Canon – 2023 Sustainability Report).

The only verbs with which “employee” functions as a grammatical subject and that apparently suggest some degree of employees’ agency, may be grouped into two semantic sub-categories. The first – far more common in the North American and German sub-corpora – includes lexical verbs that express positive outcomes achieved by employees, such as “achieve”, “advance”, “excel”, “perform”, and “maximise”. The second consists of action verbs like “leave”, “make”, “participate”, “travel”, and “wear”. In both cases, however, the analysis of the extended concordance lines revealed, once again, the use of passivation, which reinforces the passive role of employees:

- (33) The self-directed learning guide aims to help *employees* excel in the skills needed to take ownership of and navigate their career and achieve success (Ford – 2022 Sustainability Report).
- (34) Our Travel Health & Medical Advisory Service assists *employees* who travel abroad, providing them with recommendations on necessary vaccinations and advice on hygiene risks (Merck – 2022 Sustainability Report).
- (35) This program began in 1984, and to date, a total of 129 *employees* has participated in the program, studying at universities abroad (Canon – 2023 Sustainability Report).

All this considered, the evidence discussed so far suggests that, in the linguistic-discursive communication of CSR initiatives specifically aimed at ensuring the well-being of companies’ workers, employees tend to lack agency rather than play an active role in participating in these initiatives.

## 5. Concluding remarks

This study examined a sample of sections on social sustainability from 2022 non-financial reports written in English and issued by companies operating in three sectors (Electronics, Automotive, and Biotechnology) and across three countries (USA, Germany, and Japan). The aim was to investigate how – and to what extent – these companies communicated their approach to well-being-related topics in a transparent or vague manner. An additional goal was to explore how employees were discursively represented in terms of their agency within policies and initiatives aimed at ensuring their well-being.

Findings unveiled various discourses related to employees’ well-being, namely health and safety, learning opportunities, professional

and personal development, workplace inclusion, and pay equity (prevalent in the corpus of north American companies), mostly in line with previously reviewed studies on workplace management (Scaria *et al.* 2020; Jarden/Roache 2023). However, it also emerged that topics such as work-life balance and financial rewards were not covered in depth or at least were not significantly recurrent in the corpus. In terms of the most employed communicative strategies, companies from the three geographical areas generally addressed their stakeholders by stating their practices and by constructing well-being as one of the main goals shaping corporate policies, while also signalling their continuous commitment to it.

Divergences among the results emerged in relation to how the specific factors contributing to employees' well-being were communicated, particularly regarding the degree of transparency or vagueness of such information. With respect to health and safety, linguistic and communicative choices conveying completeness, accuracy, and relevance were observed, along with vague nouns that failed to offer sufficient contextualisation or descriptions of the practices or initiatives aimed at safeguarding employees' health and safety. With similar linguistic-communicative patterns, North American and Japanese companies displayed a growing attention to the issue of mental health. With respect to employees' training, the German and Japanese sub-corpora showed greater communicative transparency, offering more specific and detailed descriptions of training programmes, while lexical choices observed in the North American sub-corpus were less transparent. This divergence also emerged in relation to opportunities for professional and personal development. While the issues mentioned above were disclosed through both transparent linguistic strategies and markers of vagueness, the communication of workplace inclusion and pay equity remained largely value-oriented and less focused on the concrete practices through which these aspects contributing to well-being were ensured. Moreover, such disclosures were permeated by a wide range of vague linguistic choices – including vague nouns and quality assessment expressions – that reduced the transparency of the information.

In relation to the discursive construction of employees in well-being-related communication, they were predominantly portrayed as passive beneficiaries of corporate practices, thereby lacking a proactive role in shaping initiatives that directly concern them. This lack of agency also represents an informative gap, as no details are provided about how well-being policies affect employees' concrete activities, preventing an assessment of their effectiveness and reinforcing the lack of transparency observed in the communication of the aspects contributing to well-being discussed above. The attribution of agency to companies rather than to employees may be explained by the promotional function of CSR and ESG disclosures and their strategic use as tools for corporate identity construction (Breeze 2012), a choice that may, however, reduce the information that could persuade prospective employees to evaluate possible job opportunities.

Although this study has shed light on the different conceptualisations and communicative approaches to well-being, it also presents



limitations that may be considered for future research. First, the size of the corpus and the limited selection of sectors and countries suggest the need for a broader cross-sectoral and cross-cultural investigation, including companies that do not rank among the top positions in well-being-related indexes. Second, the results of this research are referred to disclosures reporting only companies' results and practices of the year 2022. Given the more recent and ongoing changes – especially the impact of political measures contrasting or questioning the implementation of DEI corporate policies, particularly in the United States – it would be valuable to extend the analysis to more recent data to examine whether, and how, corporate communication on these issues is evolving and reflecting this scenario. Third, as this study focused exclusively on reports, future research could be applied to other genres of CSR communication – such as corporate webpages and social media profiles – in order to draw cross-generic comparisons across these communication channels. Finally, the results of this research do not take into account the employees' perspectives on their level of involvement within CSR initiatives promoted by their employers. In this respect, interdisciplinary cooperations with scholars adopting ethnographic approaches, including the administration of questionnaires, might provide a thorough account on the effective or ineffective communication of well-being in CSR disclosures.

Nonetheless, in spite of its limitations, the study offers some implications. Drawing on management studies on employee engagement, a more detailed and linguistically transparent corporate communication on well-being, together with a discursive representation of employees that acknowledges their agency – for instance, through the use of storytelling or personal narratives to reinforce their visibility (e.g., Iori 2025) – could serve as a strategic tool for companies to attract potential job candidates, increasing their global attractiveness and competitiveness.

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