

Negotiating the good and bad in CSR reports

Sustainability in the railway sector

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The paper investigates how companies in the transport industry communicate their sustainability policies and practices in corporate social responsibility (CSR) reports. Through a combination of quantitative and qualitative approaches, the reports of British and American railway companies will be examined to identify the range of concessive markers used and their role in the generic structure of the report. Concessive constructions balance positive and negative aspects in presenting the general strategies of the company, reporting its sustainability performance and assessing its performance. By apparently opening up to alternative, conflicting or even negative aspects, concessives pre-empt or offset criticism, thereby legitimizing corporate activities and creating an image of transparency and trustworthiness, key elements for the reputation and success of a company.

Keywords: corporate social responsibility reports, concessives, evaluative language, transparency, corporate communication

1. Introduction

The paper investigates how companies in the transport industry, and more specifically the rail sector, communicate their sustainability policies and practices in the face of growing public interest in environmental and social issues. The transport industry plays a fundamental role in the everyday workings of a country and therefore is directly involved and responsible for these issues. Whilst it responds to the needs of the modern economy and satisfies the growing demands for moving people and products across the globe, in doing so, it contributes heavily to gas emissions and impacts dramatically both directly and indirectly on the environment. Rail is generally considered the most environmentally friendly mode



of transport compared to air or road. However, its extensive networks still exert enormous pressure on the environment, as for example with the construction and maintenance of infrastructure, the supply of energy, or habitat damage.

As far as social questions are concerned, companies can no longer afford to focus all their energy on the bottom line and prioritize the economic and financial aspects of their business. Greater awareness and concern about environmental issues in the context of the climate crisis, social-equality issues in the wake of social movements like Black Lives Matter and #MeToo, as well as the economic consequences of the Covid pandemic, have led to companies increasingly integrating social and environmental matters into their business agendas. From an internal perspective, this translates into attention being paid to individual workers and their physical and mental wellbeing, their safety, their professional development, gender equality, pay equity, inclusion, as well as environmental issues such as waste, energy saving and carbon footprint. At the same time, externally, companies try to collaborate with local communities to improve services and better satisfy customers' needs, set up activities and sponsor social programs to support the areas in which they operate, guarantee supply chain transparency and ensure that environmental policies are respected.

The growing importance of the ESG (Environmental, Social, and Governance) framework and its investment practices has highlighted the importance of communicating CSR (Corporate Social Responsibility). Businesses are becoming more aware not only of ethical issues, but also of the need to present their social and environmental responsibilities, thus leading to greater interest in CSR communication (e.g., Bhatia 2012; Fuoli 2012 and 2018; Lin 2021; Yu and Bondi 2017; Yu 2023). CSR communication helps enhance a company's positive image and plays a key role in reputation management. International guidelines, such as those from the Global Reporting Initiative, offer standards for companies to showcase their governance and CSR performance. Disclosing performance information aims to legitimize companies' activities by building or repairing their corporate image in what might be called a "social licence to operate" (SLO), which refers to community acceptance or approval of a company's operations (Ho et al. 2024).

Set against this background the study will focus on the framing of sustainability issues in the CSR reports of a selection of rail companies operating in the US and the UK. CSR reports are an important communication channel for businesses today. These official documents are produced to record a company's activities and performance in the field of sustainability and also serve as powerful tools to project a positive image. They may appear to be basically monoglossic, dominated by authorial voice (Martin and White 2005), since they are presenting the company's standpoint, backed by data and figures. The presence of various voices in the report ends up being symphonic rather than polyphonic: the stance and

the line of argument all align with the corporate voice (Bondi and Yu 2018). There may also be a tendency to emphasize positive aspects in their accounting narratives, a phenomenon known as the 'Pollyanna effect' (Rutherford 2005). However, a company must always cater to its stakeholders and CSR reports not only provide relevant information, but, in a dialogic perspective, also respond to the queries and expectations of stakeholders, what Martin and White refer to as the "anticipatory aspect of text" (Martin and White 2005, 93). Companies will therefore try to align their activities and practices with socially significant and widely accepted values and beliefs in order to create a reputation-enhancing image.

The business world is under constant pressure to communicate in a transparent manner. This entails the disclosure of information in an accurate, clear and balanced way (Schnackenberg and Tomlinson 2016), including both positive and negative elements. Whilst acknowledging shortcomings, faults, even failures that could potentially damage their reputation, a company may appear to be more honest and trustworthy. Nevertheless, it will probably also attempt to frame the discourse in such a way as to extenuate the force of negative results, adopting the strategy of neutralizing the negative and emphasizing the positive (Fuoli and Paradis 2014).

In this context the use of concessive constructions typically introducing concession by prepositions, conjunctions or connectives, as for example *despite*, *although*, *however* or *though*, may play an important role. They can in fact acknowledge problematic areas or weaknesses in a company's operations and give voice, albeit temporarily, to different points of view and interpretations, before diminishing the negative impact of the message being sent. This element of textual polyphony deserves closer attention in the literature on corporate discourse. The aim of this paper is thus to explore the function of concessive constructions at different levels, clause, sentence and beyond, in order to understand the role they play within CSR reports. The research questions that guide us are therefore:

- RQ1: What concessive markers are used in CSR reports and with what frequency?
- RQ2: What is the discursive function of concessive constructions within the generic structure of reports?
- RQ3: Are there any preferred associations of these constructions with specific sections or moves in the text?

The rest of the paper is structured as follows. Section 2 provides a preliminary discussion of the role of concessive constructions. Section 3 presents the data and methodology adopted for the study. The results section will start with an overview of quantitative data regarding a set of the best-known markers of concessive relations. This is followed by an analysis of the communicative function

that concessive clausal, sentential or textual constructions take up within the generic structure of a CSR report and the leadership statements that normally introduce them. The functional analysis is followed by some considerations on the preferred associations of the markers studied with the main discourse functions identified. The final section sums up the conclusions that can be drawn from the data.

2. Concessive clauses

Concessives have long attracted the attention of scholars, who have studied their syntactic, semantic (König 1986; 2006; 2020; König and Siemund 2000; Crevels 2000; Izutsu 2008) and pragmatic (Sweetser 1990; Azar 1997) properties. In his seminal work of 1986 König identified three basic types of concessive clause, standard, rectifying and rhetorical, which have served as points of reference for subsequent studies that have developed and refined his classification. Some studies have adopted this three-level approach, whilst others have opted for a two-level (Izutsu 2005) or four-level approach (Crevels 2000; Noordman 2001). This has led to alternative terminology being introduced, but a detailed discussion of the theoretical issues involved goes beyond the scope of this paper.

Concessive clauses “indicate that the situation in the matrix clause is contrary to expectation in the light of what is said in the concessive clause” (Quirk et al. 1985, 1098). They can be expressed by dedicated markers in the form of prepositions, conjunctions and conjunctive adverbs (conjuncts), examples of which are as follows:

- prepositions: *in spite of, despite, notwithstanding, regardless of...*
- conjunctions: *although, though, even though, while, whereas...*
- conjunctive adverbs: *still, yet, nevertheless, nonetheless, for all that, all the same, regardless...* (König 2020, 53)

However, some of these markers, such as *while* and *whereas*, may be used primarily to express temporal, conditional or comparative relations and therefore their concessive meaning may not be immediately obvious. Other non-dedicated markers, as for example, *at the same time, anyway*, may also take on a concessive meaning in certain contexts.

Although concessive clauses have dedicated markers to help identify them, semantically they are complex and for this reason are acquired late in language acquisition. Their complexity lies in the fact that they involve some background assumption or expectation which is evoked in the propositional content of the ini-

tial subordinate clause. This assumption must of course be relevant to the propositional content of the main clause and relies on shared world experience.

- (1) Even though it is raining, Fred is going out for a walk” (König 2006, 821)

In this example of a standard concessive, the assumption is that if it is raining, you do not usually go out for a walk. Consequently, Fred is going out contrary to expectations. This type of concessive depends on the mutually exclusive relation between the assumption and the propositional content. The next Example (2) is a rhetorical concessive, in which the two clauses are moving towards two separate conclusions. The first concessive clause introduced by *even though* presents the argument that the solution would be effective, whereas the second clause suggests the opposite.

- (2) Even though this solution would be harmful to our enemies, the damage done to us would be even greater.
(König 1988, cited in Milosavljević and Milosavljević 2024, 6)

The third example is of the rectifying type, where the concessive clause corrects and restricts the content of the main clause:

- (3) My family was unusual in that they only spoke Wolof, although my 19-year-old „sister” remembered a smattering of French from school.
(Mizuno 2007, 70–71).

It can be noted that in the first two examples the concessive clause occurs in initial position, whereas in (3), the rectifying concessive appears in final position. The positioning of the concessive clauses plays an important role for their interpretation within a text and examples 1–3 show what may be considered the usual positions of these clauses in their specific type of concessive. In the case of the standard concessive (1), the content of the main clause in final position is made surprising and noteworthy, thus emphasized and salient. In rhetorical concessives (2), where the first clause presents an argument in opposition to the conclusion proposed in the second clause, prominence is once again given to the second clause. In contrast in (3) the main clause in initial position is weakened because it is followed by the rectifying clause and therefore limiting the validity of the statement. Hence the position of the clauses influences the interpretation of the sentence and the weight of the content and argument.

These may be considered the default positions of the concessive and main clause, but a writer may choose to invert them. Weichmann and Kerz (2013) investigated the factors that might condition the positioning of concessive clauses in a sentence, namely whether they appear in initial or final position. The factors they took into consideration are the proportional length of the clause, the deranking of

the clause (tensed or not tensed), the complexity of the construction, whether the clause has a bridging function or setting-the-stage function to support the information structure of the discourse and lastly, the type of subordinator (*although, though, while, whilst, whereas, even though/if//when*). They conclude that all factors are influential, but the most important is the bridging function, followed by the type of subordinator.

Many of the studies on concessive clauses have used examples that are not taken from naturally occurring text. Exceptions include Noordman (2001) with a corpus of articles from a Dutch newspaper, Barth (2000) with a corpus of spoken English, Mizuno (2007) with a corpus of newspaper articles and Gast (2019) with texts from the Europarl parallel corpus. Moving beyond a primarily semantic and morphosyntactic perspective, Barth's work also suggests some of the discourse functions of the concessive *although*, namely restricting previous claims, introducing additional information, forestalling possible objections and summarizing the previous exchange of arguments (Barth 2000, 420–427). Although her study was on oral English, these functions could also be extended to other types of discourse, adapted and developed further for specific genres and text types.

From a discourse pragmatic point of view, concessives attract special attention because of the implicit meanings they involve. Martin and White (2005, 120–121), for example, notice that concessives are defined by the fact that they “invoke a contrary position which is then said not to hold” and that the background assumption invoked also plays an important role, as the reader is construed as sharing the axiological paradigm with the writer. Concessive constructions allow writers to acknowledge a multiplicity of voices but at the same time to build a framework of shared values through the implicature of background assumptions, thus committing both speaker and hearer to a common assumption that is not part of what is said.

While also considering the conventional implicatures, our own work aims at studying how concessive constructions are strategically used within a specific context. In line with Garzone (2005; 2012) on CEOs' letters and arbitration discourse and Vergaro (2005; 2014) on business letters, we want to look at how concessives function within the genre under examination. The approach adopted in this study starts from an observation of language in use and looks, in particular, at the role that concessive constructions play in CSR discourse as communicative action in context. In a dialogic perspective (Weigand 2018), concessive constructions manifest the presence of thesis and antithesis patterns in representative speech acts which aim at the acceptance of a claim. An analysis of their presence in the structure of the CSR report as a communicative event may help understand their role.

3. Materials and methodology

3.1 Corpus

The study is based on a corpus of 22 standalone CSR reports published by British and American railway companies for the years 2018–2023. They have been extracted from a larger corpus that has been compiled for an Italian national research project investigating transparency in corporate communication. The American and British companies have some interesting differences which may influence their use of concessives. The US company works at a nationwide level and focuses on environmental issues, whereas the British companies operate at a regional level and place more importance on social issues.

The corpus consists of the verbal component of the 22 reports, excluding tables and figures, and amounting to over a million words, as reported in Table 1.

Table 1. The corpus: Basic statistics

Overall file size	1,367.609
tokens (running words) in text	208.111
types (distinct words)	9.611
type/token ratio (TTR)	4,76%
standardised TTR	43,35%
STTR std.dev.	54,76
STTR basis	1.000

The corpus is largely constituted by four British companies, listed in Table 2. The number of reports published reflects an increasing interest in ESG reporting, originally limited to the London area and more recently becoming standard practice in other companies. The inclusion of the American Company Amtrak allows for a brief comparison in terms of frequencies, functions and main focus.

Table 2. Corpus components

	UK	USA
companies	Govia Thameslink Railway (GTR) (6 reports) Great Western Railway (GWR) (3 reports) London North Eastern Railway (LNER) (2 reports) Transport for London (TFL) (5 reports)	Amtrak (6 reports)
Total words	1,086,588	281,021

3.2 Methods

The first stage of the analysis focused on identifying concessive markers and actual concessive constructions in the corpus. Starting from potential concessive markers we examined the wider co-text looking for concessive constructions. The focus on key markers (“dedicated markers”, according to König 2020) included a variety of formal elements: prepositions (*in spite of, despite, notwithstanding, regardless of*), conjunctions (*although, though, even though, even if, while, whereas*) and conjunctive adverbs (*still, yet, nevertheless, nonetheless, for all that, all the same, regardless, at the same time*).

Concordances of all the listed markers were run using Wordsmith 9 (Scott 2024) to find out first which ones were actually used in the corpus with concessive meaning and with what frequency. The analysis of the markers listed above showed that not all the markers were actually present in the corpus. It also showed that not all of them were used with a concessive meaning, i.e. they did not include a potential unexpectedness of the main claim against the background assumptions of the conceded element. In general, the test used for the most ambiguous cases (e.g. *while*) was one of paraphrasing with the most explicit markers (e.g.: *notwithstanding that, despite that* etc.) to make sure undesired examples (e.g. temporal *while*) were excluded. The analysis of the concordances also highlighted cases of semantic preference (Sinclair 2004), the tendency of markers to co-occur with words sharing basic semantic elements.

Another important element was the identification of the background assumption that determined the relationship of potential conflict or unexpectedness between the two elements. An aspect that clearly influenced the identification of concessive constructions was the function of the text. In most cases, the interpretation of the concessive nature of the sequence of elements was connected to the inherent positive/negative value attributed to elements of the proposition(s) involved. Even a neutral reporting of facts can be seen to rely on basic assessment principles that suggest a positive or negative value for the proposition, on the basis of widely accepted international standards of corporate social responsibility. If we look at Example 4 below we can see that an increase in the number of complaints would inevitably indicate a negative judgement in the field of customer satisfaction; the background assumption (an increase in complaints is negative) contrasts with (or is balanced by) the positive assessment of the quick resolution of complaints.

- (4) *Despite* a 16% increase in the number of complaints, in the reporting period we resolved 97.7% of all complaints within 20 days of being received, a slight improvement from last year. (GWR 23/24)

A preliminary analysis of all the concordances of the markers also showed that the overwhelming majority of the background assumptions invoked by the concessive constructions related to what should be considered positive or negative in assessing a corporate report in the light of CSR principles (and related international standards). The process of weighting positive and negative elements in the data reported thus also coincided with the construction of a set of assessment principles shared by the writer and the reader.

The concordances of the actual concessive markers were then studied to look at the role these concessive constructions play in the structure of the CSR report, with reference to the moves and steps identified in previous analyses of the structure of these reports (cfr. Yu and Bondi 2017; Yu 2023). The concordances were annotated for three main communicative functions based on the role they have within the specific genre and subgenre. Following the generic structure provided by Yu (2023) on leadership statements, these could be divided into three main functions: Reporting sustainability performance (5), Assessing sustainability performance (6), and Presenting sustainability-related approach/strategy/practice (7).

- (5) *Although* we missed the 20% recycling rate goal, we adjusted waste services to match operations and saved 26% on costs. (Amtrak 2020)
- (6) *Although* this is welcome progress, we are falling short in some areas. (TFL 2023–24)
- (7) *Although* we have made progress, we must continue to challenge ourselves to do better, and we have set ourselves highly ambitious targets. (TFL 2023–24)

The distinction between Assessing and Reporting sustainability performance is challenging. It was decided to consider Assessing only those concessives that did not include informational elements at all, as they were limited to just contrasting strengths and weaknesses. The vast majority of the concessive constructions classified as Reporting, however, still included evaluative elements as well as information. In (5) above, for instance, missing a goal and saving on costs can be seen as inherently negative and positive elements within the context of corporate communication. Similarly, the definition of approaches/strategies practices is often related to an explicit or implicit assessment of contextual elements that guide the decision.

Annotating the data according to these three functions allowed a closer definition of classification criteria, a quantitative analysis of the three functions and an analysis of the discourse preference of the most frequent markers, i.e. their tendency to co-occur with a specific discourse function. Data and criteria are provided in the results section.

4. Results

4.1 Concessive markers and constructions in our corpus

The list of markers found in the corpus is reported in Table 3, with their frequencies, raw and normalized per million words (pmw). The table also provides data about the frequencies of elements in the British and American subcorpora, as well as the percentage of different syntactic forms.

Table 3. Concessive markers

	Concessive markers	Raw Frequency	Pmw frequency	UK subcorpus	USA Subcorpus
Conjunctions (42.32%)	Although	25	18.28	18	7
	Even if	1	0.73	0	1
	Even though	1	0.73	1	0
	Though	5	2.36	3	2
	While	59	33.64	45	14
Prepositions (25.12%)	Despite	38	27.79	35	3
	Regardless of	16	11.70	14	2
Conjuncts (32.56%)	Though	2	1.46	2	0
	Yet	2	1.46	0	2
	Nevertheless	3	2.19	3	0
	Nonetheless	1	0.73	0	1
	However	59	43.87	56	3
	At the same time	3	2.19	3	0
	TOTAL	215	180	35	
	Pmw frequency	157.21	165.66	124.55	

The data shows that conjunctions and adverbial conjunctions together represent the vast majority of cases, but prepositional concessives also represent a significant proportion of all concessive constructions (1 in 4). The three syntactic types of concessives are characterized by different relations between the two elements contrasted by the concessive construction. We can think of a cline from equal status with conjuncts to partial backgrounding with subordinating conjunctions and full backgrounding with prepositional concession.

In adverbial conjunctions what is linked by a concessive relation are two independent sentences: the two elements have equal status and there is great variation in their relationship, often combining positive and negative features of CSR performance (8) or distinguishing the company's strategy from general trends (9):

- (8) We continually strive to improve the safety of our customers and our workforce. *Nevertheless*, 44 colleagues from TfL and our partner organisations sadly lost their lives to COVID-19 and two transport workers tragically died while doing their jobs. (TfL 2019–20)
- (9) *Whilst* Covid-19 was presenting itself as a global challenge, some businesses opted to pause or reduce the amount of training that was being delivered. GWR's goal, however, was to continue to deliver a first-class service for its customers by ensuring that colleagues continued to receive the same award-winning quality of training at the same frequency (GWR 2021–22)

In complex sentences, the subordinating conjunction introduces a proposition that is somewhat backgrounded. This is typically so when it is in first position (10) and less so when it follows the main clause, where it often acts as an important qualification rectifying the main clause (11):

- (10) *Although* SDO has three physical locations – Philadelphia, Washington, DC, and Chicago – it operates as a national program. (Amtrak 2023)
- (11) The number of people killed or seriously injured on our roads is provisionally estimated to have fallen by 18 per cent in 2020/21 compared to the 2019/20 financial year, which is a substantial improvement, *although* every death and serious injury is a tragedy and our thoughts are with all those affected. (TfL 2020–2021)

Prepositional forms are perhaps the most interesting from the point of view of the relationship established between the two elements, as they normally rank-shift the process of one of the propositions and turn it into an object. They do so by using a nominal form of the verb (*despite being*) or a noun (*despite restrictions*). Through nominalization, processes and properties are metaphorically transformed into nouns. This objectification places the process into the background, in the sense that it is presented as a 'given' and therefore not at issue, as for example in (12). However, as a consequence the concessive acquires greater weight in the argument, also given its final position in the sentence. Another interesting feature of nominalizations is that they often incorporate an evaluative meaning, as illustrated in (13), where *challenges* encapsulates the negative events and situations of the previous year. See for example:

- (12) Close to half of Americans have no access to public transportation, *despite* it being a safe, clean method of travel. (Amtrak 2020–21)
- (13) *Despite* this year's challenges we are ahead of our Mayor's Transport Strategy target (TFL 2020–21)

There are even cases, however, where a nominalization is adopted for both elements, to highlight the symmetry and establish a direct relation between the two nominalized processes, which are two different ways of looking at the same data.

- (14) *Despite* the decrease in some proxy values, this is an increase of £ 76,162,475.41 since the previous reporting period. (GWR 2022–23)

The list of nouns collocating with *despite* is illustrative of the potentially evaluative nature of the conceded elements, often with semantic elements involving the notion of (varying) dimension – *size, increase* (5), *number* (4), *progress* (2), *reduction, decrease, levels* (2), *growth* – or difficulty – *restrictions* (6), *challenges* (4), *barriers* (2) – or just change – *change(s)* (2), *return*. In other cases, the evaluative element is elsewhere in the nominal: *ongoing industrial action, increasing service, financial impact, a softer recycling market, huge number of successes, welcome news*.

Typically a concessive clause (or the conceded element) presents an obstacle or difficulty, as in the following example, where it could be presumed that a change in the staff could have created problems to GTR. The positive feedback they have received clearly indicates that this was not the case and therefore reflects the excellent work done by the company.

- (15) We continue to partner with Sussex CRP to deliver our award winning education programme, Go-Learn, and, *despite* a change in personnel this year, we maintain a high level of extremely positive feedback on the difference this scheme makes to youngsters. (GTR 2018)

However, there are examples in the corpus where the negative element is actually in the main clause. In (16) the initial subordinate clause expresses the company's satisfaction with the progress that has already been achieved, whereas the main clause suggests that more is to be done. Nevertheless, it goes on to give a positive assessment of past performance.

- (16) *While* we are proud of this safety performance, no element of complacency can be allowed to enter our approach. Over the past five years, injuries have declined by 80 per cent, demonstrating our continued progress towards zero harm. Our performance compares favourably to similar organisations and our accident frequency rates remain significantly below the sector average. (TFL 2023–24)

- (17) While London is outperforming other UK regions, we are not yet on track to meet our long term target and we need to accelerate the rate of reduction. To address this challenge, we are implementing an evidence-led programme of activity, delivered through a safe system approach. (TFL 2023–2024)

In (17) the concessive clause highlights the results of the city's transport system in comparison with other regions in the UK through the highly evaluative *outperforming*. This verb suggests the company may have been exceptionally successful, though no figures or details are given to confirm this claim. The main clause then acknowledges that TFL still have much to do. This creates the opportunity to present the company's plan for achieving their objectives, which is already underway.

As a negative element is usually expected in the concessive clause, there is an element of surprise in the examples above where the company compliments itself on its achievements, before admitting in the main clause that the company still has work to do. The inverted position of the positive and negative elements creates the opportunity for the company to present plans and strategies expressed in terms of the past, present and future which are considered essential, regular and predictable elements in CSR reports. The limitation expressed in the concessive, even if positive, may appear as a realistic and honest appraisal of the company's operations, but above all it draws attention to its ongoing commitment to improving services.

It is also worth noticing that concessive constructions often come in complex clusters of sequences of concessives producing different rhetorical effects:

- (18) We connect families, we connect friends, we connect employers and employees, we connect students with schools and universities and tourists with some of the best locations in the UK. It is not enough *however* to know that we are an essential service. We also need to know if we are getting that service right. This is more than simply measuring our punctuality and reliability, important *though* those things are, this is making sure we are truly making a difference to our communities. (GWR 2023–24)
- (19) We continue to be ahead of our average one per cent target for planning trees on our streets. *Despite* restrictions from the pandemic limiting the 2020/21 tree planting season to a single month from its usual six months window, 717 new trees were planted, *although* this figure was lower than the number of trees removed for disease and safety reasons as part of our annual inspections. (TFL 2021)

In (18) concessives add comments on the strategies and practices of the company as they are being described. The first (*however*) acknowledges that the quality of the service is fundamental, whilst the second (*though*) rectifies the previous statement about punctuality and reliability, implying that there are other important

factors to consider, in a process of gradually building up a complex but coherent line of argument. They therefore help to explain clearly the company's vision of their work. In contrast, in (19) two long concessives, one in initial position and the other in final position, together surround and box in a very short main clause. Furthermore, the content of the two concessives seem to pull in different directions. The first explains the difficulty encountered by the reduced time available for the activity of planting trees, to justify the fact that only 717 trees were planted, whilst the second concessive indirectly implies the failure to compensate for all the trees lost through disease and a question of safety. The complex structure and veiled meaning of the sentence leads to obfuscation and lack of transparency.

4.2 Communicative functions of concessive constructions in CSR reports

Examples 18 and 19 above also illustrate two typical moves in which we find concessive constructions. These typically correspond to key elements of the main body of the report. Following the characterization of the macro-moves and moves of CSR reports provided in Yu and Bondi (2017), we can say that they are mainly found in the macro-move Reporting on the company's CSR activities and performance, and in the moves Stating strategies/methods and practices (18) and Presenting performance (19).

A preliminary overview of the data suggested paying special attention to the use of concessive constructions in leadership statements (letters by the CEO or President, as well as interviews to these figures). This was followed by a general analysis of the communicative functions and by a study of the association between specific markers and communicative function.

4.2.1 Leadership statements

Although the vast majority of the concessives was found in the main body of the report, a small but interesting set was actually found in the leadership statements that usually open the report. Altogether 12.56% of the concessives (27/215) are found in leadership statements. They are often key, summative elements of the leader's argument. An example is provided below, with two concessives in a sequence acting as the summative final statement of a letter:

- (20) *While* this year has been an extremely challenging time, I genuinely believe it has also brought out the best in our teams and forced us to change our ways for the better. *Although* the coming months may continue to test us, I'm optimistic that the hardworking and determined nature of our colleagues will flourish as we continue to deliver our role in keeping people and the country moving. (GTR 2020)

Whether looking back or ahead, the leader here takes the opportunity to assess the current performance of the company and present its general approach to the mission of the company at the same time.

An interesting feature of these concessives is how they often do not just combine strengths and weaknesses, but also combine different functional elements. Concessions that mainly contribute to Assessing performance, may also contain elements of the approach/strategy/practices of the company. Functional attribution was mainly done by paying attention to the key role of the main clause. (21) below illustrates the case of a concessive mainly concerning Assessing performance, but also including elements of the general strategy. (22) focuses on the general approach and strategy, but also includes details of performance:

- (21) *While* there is a lot of work to do, I am proud of the progress we've made to date in our bid to become the UK's most responsible train operator. (TFL 2021)
- (22) Our core focus is attracting more passengers to use our services. *However*, reductions in energy use (generating social value of over £ 5 million) are good for the environment and our competitiveness. (GTR2023)

The preliminary overview of the function of concessives in leadership statements, including 27 cases, is presented in Table 4.

Table 4. Moves in leadership statements

Move	Frequency	%
Presenting sustainability-related approach/strategy/practice	12	44.44
Reporting sustainability performance	8	29.63
Assessing sustainability performance	7	25.93
Total	27	100

Unsurprisingly, leadership statements contain a majority of Presenting sustainability-related approach/strategy/practice, whereas Reporting sustainability performance and Assessing sustainability performance are more equally distributed. All the elements are present, but leaders tend to prefer strategy to performance.

4.2.2 *The whole report*

When considering the whole report, we proceeded first of all to classifying concessive constructions with the same kind of annotation. The three moves seemed to fit all cases, as they actually correspond to the most central moves and steps of the main macro-moves of the CSR report (Yu and Bondi 2017): Reporting on

the company's CSR activities and performance and Stating strategies/methods and practices. Assessing performance is also an essential element of reporting and reports often follow repeated sequences of statements introducing strategies or practices, followed by reporting performance data and lastly assessing them. In very few cases, the concessive construction did not seem to contribute to the function directly, but only as part of a wider move. The analysis obviously implied consideration of the wider context.

The overall analysis showed that the three moves above can indeed be used to classify all the concessives, but the proportions of the different moves change vary significantly when the voice of the text becomes the more impersonal corporate voice, rather than that of its leaders. Data are reported in Table 5.

Table 5. Moves in the whole report

Move	Frequency	%
Presenting sustainability-related approach/strategy/practice	72	33.49
Reporting sustainability performance	105	48.84
Assessing sustainability performance	38	17.67
Total	215	100

As might be expected, in the overall report there is a predominance of Reporting sustainability performance, with a reduction of Assessing sustainability performance and Presenting sustainability-related approach/strategy/practice. The general strategy remains the essential logical premise of reporting, but factual statements become the bulk of the content, with careful balancing of positive and negative results, strengths and weaknesses of the company. Concessives that merely assess performance often act as summative statements or statements with the important textual function of moving from one perspective to the other. See for example how the concessive construction – basically Assessing sustainability performance – links a statement reporting data to one presenting a new action:

- (23) Between October 2022 and December 2023, GTR provided 186,272 successful booked and recorded assists (estimated social value of £ 415 million) to passengers requiring assistance. This testifies to the personal and professional commitment colleagues provide to all customers. *Despite* this huge number of successes, we know that our service, systems and infrastructure also fall short on occasion. We are focused on not letting a single customer down through our 'Zero Failed Assist' approach. (GTR 2023–24)

A couple of cases required special attention as they were indeed part of one of the main moves, but also contributed to the function by presenting a supporting element. The example below, for instance, accompanies a paragraph reporting performance in the field of apprenticeship and highlights the opportunities offered by the company for self-development:

- (24) *Although* I had finished my apprenticeship, GWR gave me the opportunity to carry on learning, they released me from duty 1 day a week to complete my HNC in Electrical and Electronics and I went on to complete my HND.
(GWR 21–22)

Quotations – as well as images and infographics – often support the claims made in the main text by detailing an issue. In general, however, the context of the paragraph or even the adjacent sentences was sufficient to clarify the function of the concessive construction.

4.2.3 *Markers and discourse preference*

The annotation of the functions also showed that there is some preferred association between concessive marker and function. This may depend on the different lengths of the segments connected by the different markers (prepositional markers/conjunctions/conjuncts), but it may also be related to the strength of the contrast represented.

Conjuncts, for example, offer ample room for connecting complex sentences. *However* indeed shows a marked preference for Reporting sustainability performance (37/59, 62.71% of the occurrences):

- (25) Non-traction electricity and gas consumption increased in 2022/23 as more business units reopened following Covid-induced closures. *However*, non-traction energy consumption has fallen compared to pre-pandemic levels, with 7% lower energy use in 2022/23 compared to 2019/20. (LNER 2022–23)

The prepositional marker *despite* also shows a decided preference for reporting results. Results represent an even higher percentage (73.68, with 28/38 occurrences), while assessing performance has only 8 occurrences (21.05%) and strategy is reduced to 2 occurrences only (5.26%). The association of the prepositional marker with factual information marks a very sharp contrast between the two elements, perhaps in line with its etymology involving the notion of ‘contempt’, ‘scorn’. In examples like (26) below, the element following *despite* is almost reduced to having no influence on what follows:

- (26) This has been supported by the completion of the work on the final Class 700 units, which now run across the whole of the Thameslink network. *Despite* being in their infancy, in comparison to other units across the country, these units are already delivering performance figures equivalent to the old fleet they replaced. The Class 700s are also up to 16% more efficient than the stock they replaced.

If the use of prepositional *despite* is extremely cautious in matters of corporate strategy, the perfect match in our data is with *regardless of*, which is always used for Presenting sustainability-related approach/strategy/practice. An example is provided below.

- (27) We want everyone to feel that they can thrive and progress *regardless* of who they are and without fear of judgement (GWR23–24)

On the other hand, *while* shows a very balanced distribution, with a comparatively rich presence of Presenting sustainability-related approach/strategy/practice (23/59, 38.98%) and Assessing sustainability performance (19/59, 32.20%), exemplified in (28) and (29) below.

- (28) *While* being able to present our impacts in financial terms is useful, our real drive is to understand impacts in human terms i.e. what changes people are experiencing as a result of our activities. (GWR 23–24)
- (29) *While* Amtrak cannot reduce energy consumption to zero, we can evaluate our energy sources and seek options with low-or zero-emissions. (Amtrak 2022)

Similarly, the other conjunction *although* also provides balanced examples of all the three functions, with reporting accounting for 40% of the occurrences (10/25), presenting strategy for 32% (8/25) and assessing performance for 28% (7/25).

Overall, if conjunctions show a more balanced distribution, conjuncts and prepositional markers appear to be characterized by a decided preference for a discourse function.

5. Discussion and conclusions

The study has examined the use and communicative functions of concessives in CSR reports. It first identified the different types of concessive markers in the texts, noting that the most frequent are conjunctions and adverbial conjuncts, although prepositions also have a significant number of occurrences. As adverbial conjuncts join two independent sentences and give equal status to the two elements, their lower frequency compared to conjunctions and slightly higher fre-

quency than prepositions indicates that generally concessives are used to weight the different items of information presented in the reports. Good and bad results can be highlighted and given prominence or backgrounded and de-emphasised to maintain an overall favourable image of the company. It is interesting to note that the same strategy is adopted to present the already 'good' facts, which are backgrounded, and the 'even better in the future' facts, which are highlighted, to underline the continuous pursuit of improving operations and activities in the company.

In the light of the pressing demands from the public for companies to act and communicate transparently, businesses are obliged to acknowledge shortcomings. The careful and strategic balancing of good and bad results would appear to be an opening up to alternative different perspectives in a dialogic sense. However, the scaling down of the relevance of negative elements implies only a superficial space for alternative viewpoints. Companies often seem to be paying just lip service to the practice of transparency, whilst fulfilling their own promotional purposes. On the other hand, the acknowledgement of different interpretations in a dialectic sequence contributes to the construction of a more reliable image for the corporation, emphasizing the trustworthiness and authoritativeness of the authorial source, and thus ultimately contributing to the acceptance of the main claims.

It could therefore be concluded that – from a discourse-pragmatic point of view – the use of concessive constructions in CSR reports responds to the need to construct a positive image of the company. The interpersonal dimension of these constructions does not seem to owe much to matters of politeness (Vergaro 2008 on business letters), but rather to the need to establish a transparent and authoritative identity. These are documents that report information and construct corporate identity. Negotiating a positive image for the company may suggest constructing a corporate identity that acknowledges a plurality of views while at the same time – through the implicature of the evaluative background assumptions – construes a shared axiological framework with the readers.

This has been an exploratory study into the use of concessives in CSR reports, but it opens up new perspectives into a topic which previously has been approached largely from other points of view. The study of concessives in specific contexts appears to be rich in implications for specialized discourse studies. Future research could focus on cross-linguistic comparative studies of CSR reports, as different language and culture contexts may influence the reception of these strategies. It would also be interesting to look at these dialectic sequences in other formally monologic genres that are not primarily aimed at the exchange of ideas and opinions, but rather at the representation of a state of fact, as in the case of CSR reports. The use of concessive constructions seems to be essential for establishing claims to truth that are dialogically oriented to acceptance, but the

role concessives play within specific types of communicative events deserves further exploration.

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