

A Comparative Content and Linguistic Analysis of Stakeholder Engagement Disclosure within the Fast Fashion Industry

The Whos and Whats of Website Communication

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Abstract

This study examines stakeholder engagement disclosures within the fast fashion industry, focusing on how Inditex and Gap Inc. communicate corporate social responsibility (CSR) through their websites. The fast fashion sector, often criticized for its environmental and social impact, relies on effective CSR communication to maintain public trust and credibility. Employing a corpus-based discourse analysis, the research investigates the main stakeholders addressed, key topics disclosed, and the linguistic features used to engage stakeholders. The analysis reveals a strategic use of first-person plural pronouns and inclusive language to emphasize organizational accountability, collaboration, and sustainability commitments. Both companies highlight topics such as ethical supply chains, community engagement, employee well-being, and environmental responsibility, with attention to diversity and transparency. By comparing the communication practices of European and U.S. fast fashion giants, this study highlights similarities and regional differences in their approach to CSR. The findings suggest that stakeholder engagement disclosures are carefully crafted to balance promotional goals with transparency, aiming to convince diverse stakeholder groups of the companies' sustainable business practices. Future research could explore more brands and examine how stance and evaluation further shape corporate trustworthiness within this industry.

1. Introduction¹

Stakeholder engagement can play a vital role in the realization of a company's Corporate Social Responsibility (CSR) policies as well as in the company's economic success (Maon, Lindgreen and Swaen 2010). Indeed, with their relevance in both public and private sectors, stakeholders' attitudes and engagement can positively affect decision making and accountability on the part

¹ Although the authors have collaborated in the research work and in writing the paper, they have individually devoted specific attention to the following sections: Jimenez – 2.1, 3, 4, 4.1, 5.1, 6; Ruffolo – sections 1, 2, 4.2, 5.2.

of organizations. It is therefore no surprise that the Global Reporting Initiative (GRI), a network-based group that provides companies and organizations with Sustainability Reporting Guidelines, requires the engagement of stakeholders as a fundamental component in reporting economic, environmental, social, and governance performance (Global Reporting Initiative 2013). In today's world, the principles of stakeholder inclusiveness are mainly communicated online through an organization's social media, blogs, websites, and other technologies linked to the Internet (Bellucci and Manetti 2017; Manetti and Bellucci 2016).

Among the manufacturing industries that have been struggling with sustainability challenges, "i.e., the confluence of the economic, social, and environmental dimensions, such that no dimension is compromised for the benefit of the others" (Garcia-Torres, Rey-Garcia and Albareda-Vivo 2017, 1), we find the fashion industry, and in particular, the fast fashion sector. In fact, the fast fashion industry is often associated with high-risk activities within social and environmental dimensions. As such, the industry needs to report on its actions "to demonstrate transparency to the financial markets and to convince [its] stakeholders that they can be trusted as investment objects" (Koskela and Crawford Camiciottoli 2020, 60). According to Rawlins (2009, 74), "transparency is defined as having these three important elements: information that is truthful, substantial, and useful; participation of stakeholders in identifying the information they need; and objective, balanced reporting of an organization's activities and policies that holds the organization accountable."

Based on these premises, this paper will investigate the stakeholder engagement disclosures of two fast fashion companies, Inditex and Gap Inc., in an attempt to understand how transparency emerges on their websites. This paper uses the definition of Stakeholder Engagement Disclosure (SED) by Lauesen (2013, 2298), namely, "[...] how and when "stakeholder engagement" is shown in various disclosures such as reports, internet websites, and certifications and how this is made transparent for the public."

Particularly, this project adopts a corpus-based approach to discourse analysis to address the following research questions: (i) which stakeholders are referred to in CSR reports and websites; (ii) what are the main topics focused on; (iii) which linguistic and discursive features are used to engage with stakeholders.

2. CSR reports: definition, aim and stakeholders

The growing public concern around social and environmental issues prompts the corporate sector to disclose information on the way companies improve their impact at an environmental and social level. As a consequence, this has made the projection of a trustful identity an important asset for companies. Among other communication tools, the CSR report constitutes

an invaluable means for companies to create a caring, competent and honest identity. Whereas some authors (e.g., Christensen, Peirce and Hartman 2007) make a clear distinction between business ethics, CSR and sustainability issues, others (e.g., van Marrewijk 2003) acknowledge that the issues are intimately linked and inextricable. Nevertheless, there is a feeling that CSR is a concept that is “too broad in its scope to be relevant” (Banerjee 2001, 42) so, in order to make it actionable, it is necessary to develop an identifiable nomenclature for activities (i.e., corporate governance, environmental sustainability, and social sustainability).

In recent years, corporate social responsibility has grown to be a highly institutionalized area of business activity (Shabana, Buchholtz and Carroll 2017), capturing the interest of researchers in diverse disciplines. Common definitions of CSR include voluntary social and environmental actions put forth by firms above and beyond legal requirements (McWilliams and Siegel 2001). Some scholars working within business and marketing-related fields, such as Jones (1995) and Pedersen (2006), have praised CSR reports as a “win-win” concept which encourages corporations to focus on both their financial and social performance. Indeed, empirical evidence would seem to indicate that there are, in fact, financial benefits related to CSR (Margolis and Walsh 2003; Charter et al. 2002), although the extent to which CSR actions can create long-term value for companies is still open to debate (Margolis and Walsh 2003). On the other hand, CSR has been criticized for being a new form of greenwashing and a mechanism that promotes the continued dominance of financially strong institutions (Banerjee 2007; 2003; Redclift 2005; 2002). Another issue regards the difficulty of assessing CSR initiatives, which may lead some companies to use CSR simply as a means to build up their company’s reputation (Carroll 2008; Margolis and Walsh 2003), increasing the risk of greenwashing if companies are not honest and legitimate (Pomeroy 2017). In fact, corporate social *ir*responsibility (CSiR), i.e., “corporate actions that negatively affect an identifiable social stakeholder’s legitimate claims” (Strike, Gao and Bansal 2006), remains widespread. As a result, a complex network of CSR governance tools has been created to meet efforts made by governments and members of the civil society to regulate business CSR operations.

For this reason, governments are adopting regulations that promote greater transparency to boost stakeholder confidence and the quality of information available to them regarding corporate social activities. The idea behind this is that stakeholders will then be able to effectively reward or penalize firms through their market activities as consumers, workers, investors, and so forth (Jackson et al. 2020).

For instance, the European Union released the Corporate Sustainability Reporting Directive, which entered in force in January 2023. All large and listed companies will have to “disclose information on what they see as the risks and opportunities arising from social and

environmental issues, and on the impact of their activities on people and the environment.” The companies have to apply the new rules in the 2024 financial year, for reports published in 2025.²

While regulations regarding environmental and social sustainability may force companies to take more responsibility, another important factor contributing to the rise of CSR is the increased pressure for ethical behavior coming from customers and stakeholders (Charter et al. 2002). Indeed, as consumers are becoming more aware of environmental and social issues, they demand more sustainable products and services (Angus and Westbrook 2019; Charter et al. 2002). However, responsible companies do not only consider consumers’ new demands, but they also adopt a wider stakeholder approach by taking into account their employees, suppliers, and the society at large (Carroll 2008; Charter et al. 2002; Dyllick and Hockerts 2002).

According to the stakeholder perspective, companies are accountable to their stakeholders as well as their owners (Nielsen and Thomsen 2007). For Freeman (1984), stakeholders have an impact on the company’s operations and/or are impacted by those of the company. Furthermore, as pointed out by Laskin (2018), sustainability reporting has become a function of investor relations; indeed, providing complete and timely disclosure is one of the main goals of investor relations, as it helps shareholders, investors, and other relevant parties comprehend the company’s business strategy and fair value (Laskin 2018).

Freeman (1984, 25) defines a stakeholder as “any group or individual who can affect or is affected by the achievement of the firm’s objectives.” More specifically, primary stakeholders include investors, employees, and customers, in other words people who have a legitimate interest in the company; while secondary stakeholders have an indirect benefit or association with the company, e.g., distributors, local society, interest groups, as well as pressure groups. In Freeman’s view (1984), the concept of stakeholder management can be helpful in appreciating and overseeing internal and external changes. Stakeholders are very often interested in understanding the true impact of companies toward sustainable development, whether the impacts are positive or negative (Neu, Warsame and Pedwell 1998). In fact, the GRI, a network-based organization that has pioneered the development of the sustainability reporting framework, identifies impact as one of the central concepts of its sustainability reporting standards, defined as the “effect an organization has on the economy, the environment, and/or society, which in turn can indicate its contribution (positive or negative) to sustainable development” (GRI 2020, 27).

According to the GRI, sustainability reporting is defined as “an organization’s practice of reporting publicly on its economic, environmental and/or social impacts, and hence its

² Corporate sustainability reporting. https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting_en. Last visited 24/03/2024.

contributions – positive or negative – towards the goal of sustainable development” (GRI 2020, 3). Companies need to be able to communicate effectively with stakeholders and work towards maximizing stakeholder engagement in their CSR practices (Driessen, Kok and Hillebrand 2013). Nowadays, online communication through a company’s website, social media and other information and communication technology strategies plays a crucial role in stakeholder engagement (Bellucci and Manetti 2017; Manetti and Bellucci 2016).

2.1 CSR communication and stakeholders

There is a growing literature concerning CSR discourse. In particular, CSR reports constitute a relatively new form of corporate disclosure used by companies to communicate with a wide range of stakeholders; specifically, the companies intend to disclose their values and philosophy on socially relevant themes on which they may have an impact, mainly the environment, the community, and employees, in an attempt to build, reinforce, and promote their corporate image (Castagnoli and Magistro 2019). The CSR report is considered as a hybrid genre combining informative and promotional elements (Bondi 2016).

Over the past two decades, several scholars have investigated the composition of CSR reports to consider the use of narratives to communicate the company’s financial position (Yuthas, Rodney and Dillard 2002), examine the features of CEO-authored sections of CSR reports (Nickerson and de Groot 2005), or analyze generic structures of CSR reports based on Swales’s (1990), A. Bhatia’s (2012), and V. Bhatia’s (2004) frameworks (Yu and Bondi 2017). Research has also been carried out to examine rhetorical and discourse features of CSR reports using corpus linguistics (Crawford Camiciottoli 2024; Fuoli 2017; Bondi 2016; Catenaccio 2013;).

For instance, Malavasi (2011) examined frequency wordlists of CSR texts, investigating the predominant language patterns which reveal pervasive corporate values. Bondi (2016) analyzed the keywords and phraseologies related to prediction or commitment statements, which are used to legitimize corporate activities and enhance impression management (Goffman 1959). As for stance resources, various studies focused on the expressions of attitudes and evaluations in CSR reports (Fuoli 2017; 2012). Some studies have chosen a more industry-specific perspective on CSR examining the discursive strategies adopted in CSR reports within the oil (Jaworska 2018), gas (O’Connor and Gronewold 2013), mining (Talbot and Barbat 2020), energy (Dahl and Fløttum 2019) and other sectors.

Various studies have also been conducted on the way in which corporations communicate their financial and sustainable performance and activities to stakeholders (Bedford et al. 2022; Jiang and Park 2022; Bostan et al. 2020). It is broadly recognized that such reports are intended to portray a positive image of company operations for stakeholders (Sandberg and Holmlund 2015; Cho, Michelon and Patten 2012). Research on the topic has been carried out using

different methods and looking into various aspects of the language and content. For instance, Mason and Mason (2012, 479) conducted an analysis of specific linguistic devices in CSR reports to understand how they are used to “construct a socially responsible image to both in-group (stockholders and stakeholders) and out-group (consumers) readers.” Bhatia’s (2013) study of the 2008-2011 PetroChina CSR reports emphasizes how features of CSR reports are not only informative but also promotional. Livesey (2002) pointed out the integration of economic and environmental ideologies in sustainable development discussions, proposing a “new middle ground” that bridges environmentalism and economics.

Content analysis has been applied to investigate CSR reports to understand to what extent firms are taking into account stakeholders such as shareholders, analysts, consumers, and regulators when disclosing their CSR activities. Kwon and Lee (2021) conducted a quantitative content analysis to examine how the fashion industry advertises its CSR efforts on social media. Their results indicate that the fashion industry employs a variety of strategies for CSR advertising campaigns, including textual and visual techniques. Another study (Mickelsson, van Haren, and Lemmink 2023) found that there are mismatches in CSR communication around service brands by investigating differences between the three main sources of fast fashion brand-related CSR agendas. Although much research has been conducted on how companies communicate their CSR actions, further investigation is still needed in sectors such as the fast fashion industry, which has been struggling to align itself with the principles of sustainability due to the reasons discussed in the following section.

3. Fast Fashion and sustainability

Among the manufacturing industries that have had a significant negative impact on the environment, we find the fashion industry, and in particular, the fast fashion sector (Zhang, Zhang and Zhou 2021). Unfortunately, this industry’s supply chain- from textile production and manufacturing to transportation to distribution channels, in addition to the vast amount of clothing that ends up in landfills or is incinerated- contributes significantly to global pollution, exerting a devastating impact on both terrestrial and aquatic environments (Centobelli et al. 2022). The fast fashion industry, in particular, is also associated with high-risk activities along social dimensions. As reported by Garcia-Torres, Rey-Garcia and Albareda-Vivo (2017, 3), fast fashion companies are forced “to adapt their processes and structures to survive in a market of immediate demands and cheap prices,” possibly leading to unethical business behavior which can endanger workers’ wellbeing and violate human rights.

At the same time, responsible environmental management, with its focus on the reduction of environmental impacts (e.g., reducing transportation emissions and the use of water) is

becoming not only a requirement, but also a necessity; in fact, manufacturing companies have become aware that a more conscious approach towards sustainability and sustainable business models and practices is no longer an option as consumers are becoming more and more attentive to these aspects. Moreover, a review by Centobelli et al. (2022) confirms an increase in the number of consumers willing to pay higher prices for clothing which is considered more eco-friendly. However, addressing sustainability in the textile and apparel industry comes with significant challenges due to the production-consumption relationship, especially for fast fashion brands, because their business model relies on recurrent, trend-driven, impulse buying of low-cost, mass-produced clothing; on the one hand, they seek to position themselves as a sustainable organization that wants to minimize their social and environmental impact on society, on the other hand, they want to attract customers by offering fashionable clothes at a competitive price. It therefore becomes essential for the fashion industry to inform their stakeholders about their actions in order to convince them that the company can be trusted. Based on these premises, the research interest of the present paper is to understand whom is addressed in the “stakeholder engagement disclosure” of reports and company websites in the fast fashion industry and how this is made transparent for the public.

4. Data and methodology

As stated previously, the present study employs a corpus-based approach to investigate the contents and linguistic features used by fast fashion companies when communicating their corporate social responsibility actions on their websites. In particular, the websites of two major fast fashion companies were investigated, Inditex and Gap Inc.³

4.1 Website/Corporate data

Since the turn of the century, the fast fashion sector has experienced astonishing growth, which can be attributed in great part to the sector’s ability to implement much shorter lead times in the production of new items compared to the past. Moreover, as highlighted by Caro and Martinez de Albeniz (2015, 238) “the fact that these new designs are created in response to observed consumer choices” is an even more impressive aspect, which enables retailers “to attract greater numbers of variety-seeking fashion-conscious customers” (241).

Among the companies whose core business is apparel in the mass-market sector, we find well-known retailers such as H&M, Inditex, Fast Retailing Company-UNIQLO and Gap Inc., which rank as the top four fast fashion retailers in terms of sales, as illustrated in Table 1. For the

³ <https://www.gapinc.com/en-us/>. Last visited 02/02/2024; <https://www.inditex.com/itxcomweb/en/home>. Last visited 02/02/2024.

purposes of this study, two of these companies were chosen, namely Inditex and Gap Inc., to allow for an investigation into possible differences between sustainable practices in Europe and the USA. A future study will include the other two leading fast fashion retailers as well as the Chinese company SHEIN, which, although not included in ranking mentioned previously, is becoming one of the most popular fast fashion brands worldwide and the top seller in the US⁴.

Company name (flagship brand)	Country	End of Fiscal Year	Sales (Billions of US\$)
Inditex (Zara)	Spain	January 2023	34.5
H & M	Sweden	November 2022	21.4
Fast Retailing Company (UNIQLO)	Japan	August 2022	16.8
Gap Inc.	USA	January 2023	15.6

Tab. 1: Top fast fashion companies⁵

Inditex, short for Industria de Diseño Textil, is a Spanish retailer founded by Amancio Ortega in 1985. The company, headquartered in A Coruña, Spain, employs over 160,000 people in 60 different countries. Inditex designs, distributes and retails women's, men's, and children's apparel, footwear, and accessories around the world, both in-store and online. In addition, they sell bed, bath and table linens as well as furniture and decorative household items. The company has several brands, including its flagship brand Zara, Bershka, Massimo Dutti, Oysho, Pull & Bear, and Stradivarius. Its key competitors include Gap, UNIQLO, and Forever 21, a multinational fast-fashion retailer headquartered in Los Angeles, California.

Gap, Inc. (GAP) is a worldwide clothing and accessories retailer founded in 1969 by Donald Fisher and Doris F. Fisher. The company is headquartered in San Francisco, California and, similarly to Inditex, produces a range of brands in addition to the Gap brand itself, namely, Banana Republic, Old Navy, and Athleta. It is the largest specialty retailer in the United States and has sales outlets around the world. Compared to Inditex, the number of employees is lower (roughly 85,000 at the end of 2023), with the great majority working in the United States Gap's three main competitors are Zara, H & M, and Forever 21.⁶

⁴ SHEIN manages to produce thousands of garments in record time (what they refer to as “real-time retail”), with new designs taking as little as three days to produce, and, as might be expected, has faced a lot of backlash for their role in climate pollution. <https://www.businessinsider.com/what-is-shein-billion-dollar-fast-fashion-company-explained-2023-7#sheins-ai-technology-creates-new-clothing-at-a-record-pace-3>. Last visited on 15/10/2023.

⁵ Industry Ranking: Major Global Apparel Manufacturer and Retailer. <https://www.fastretailing.com/eng/ir/direction/position.html>. Last visited 22/07/2023.

⁶ Top GAP Competitors & Similar Companies. <https://www.mbaskool.com/competitors/companies/18556-gap.html>. Last visited 22/07/2023.

Two separate corpora were compiled from the websites of the two companies in February 2024. All sections of the websites were downloaded, including PDF files. Photographs and images were not included.

The Inditex Corpus consists of 531,596 tokens, while the GAP corpus has a total of 66,015 words. Although the two corpora are of different sizes, this did not affect our analysis as the Log-likelihood statistic was used to compare the frequency of occurrence of words in each corpus in relation to the British National Corpus (BNC), as explained in the following sections.

4.2 Methodology

The aim of the paper is to investigate what main stakeholders are referred to in CSR reports and which topics are mainly addressed when disclosing information to the public. According to stakeholder theory, the top management of a company is responsible to all the parties that have direct and indirect stakes in the company including investors, suppliers, creditors, customers, community, and environment (Freeman, Velamuri and Moriarty 2006; Freeman 1984), and can play a fundamental role in communicating the success of the company, as will be illustrated below. In particular, the language employed was investigated to understand which linguistic features are used by company representatives in order to provide an image of a socially responsible company creating value in a sustainable manner to its stakeholders. Specifically, the following were identified (1) the keywords of CSR reports, (2) their preferred semantic domains, (3) how companies strategically shape their discursive selves when disclosing information to different stakeholders.

For this first step of the study, content analysis was conducted using Wmatrix4 software that combines linguistic analysis techniques with natural language processing. The web Wmatrix4 interface provides access to Constituent Likelihood Automatic Word-tagging System (CLAWS), USAS corpus annotation tools (UCREL Semantic Analysis System), and to standard linguistic analysis methodology, such as lists of key-words, lists of semantic domains or collocations, and concordances lines (Rayson 2008).

Thanks to the software a key-word list was generated along with concordance lines to carry out an in-depth analysis of the selected words. In order to understand the *whos* and *whats* of the corporate communication of these two companies, preferred semantic domains were identified.

5. Results

5.1 Keyword analysis

The first step of the analysis was the identification of keywords in the two corpora to determine which words are statistically more frequent. Tables 2 and 3 illustrate the first 20 keywords identified in the two corpora under investigation. The selection of keywords was made by log-likelihood (LL) values calculated by its relation to British National Corpus (BNC) Sampler Written, $LL > 6.63$ ($p < 0.01$) using the Wmatrix4 software⁷. The integration of key words and key domains methods enables a macroscopic analysis (the focus is on whole texts) to guide the exploration of linguistic features at the microscopic level (Rayson 2008).

	item	LL
1.	inditex	5617.72
2.	our	2708.96
3.	suppliers	2391.96
4.	compliance	1920.25
5.	sustainability	1885.71
6.	corporate	1530.78
7.	GRI	1508.15
8.	information	1391.69
9.	workers	1390.44
10.	management	1331.78
11.	products	1309.64
12.	supply_chain	1286.18
13.	requirements	1108.77
14.	risk	1103.15
15.	risks	1066.61
16.	board_of_directors	983.47
17.	impact	976.37
18.	group	957.46
19.	strategy	957.46
20.	global	956.02

Tab. 2: Top 20 keywords in the INDITEX Corpus

	item	LL
1.	our	3405.00
2.	gap	1896.09
3.	employees	1031.39
4.	water	806.70
5.	we	733.33
6.	LGBTQ	715.41
7.	business	671.15
8.	program	658.51
9.	global	629.00
10.	suppliers	576.23
11.	supply_chain	572.33
12.	programs	564.90
13.	factories	528.65
14.	equality	522.01
15.	workplace	495.28
16.	communities	476.11
17.	brands	453.47
18.	sustainability	440.25
19.	gender	430.61
20.	CEI	429.25

Tab. 3: Top 20 keywords in the GAP Corpus

⁷ Log likelihood (LL)-calculated values show significance of the difference between the words' frequencies in the selected corpora and the words' frequencies in the BNC Sampler Written.

The list of top keywords in the INDITEX corpus indicates a high frequency of the company name (1) as well as of the first-person plural pronoun *our* (2). There is also a reference to stakeholders (*suppliers, workers, board of directors*), sustainability (*compliance, GRI-Global Reporting Initiative, requirements, risks, supply chain, impact, strategy*), and products.

Turning to the GAP corpus, in addition to finding a high frequency of the first-person plural pronoun *our* (1), the pronoun *we* (5) is also present in the analysis of keywords. The word *Gap* is the second most frequent keyword, but here it is important to remember that *Gap* refers to both the company name as well as the brand itself. Similarly to what was found for Inditex, there is reference to stakeholders (*employees, suppliers, communities*) and sustainability (*water, supply chain*). It is noteworthy to mention that the words *factories* and *workplace* appear in the top 20 keywords as well as terms related to inclusion and gender (*LGBTQ, equality, gender, CEI-Corporate Equality Index*).

It is interesting to notice that both corpora show a high frequency of first-person plural pronouns. This is not surprising because, as highlighted by Bostan et al. (2020), these pronouns, together with the use of the company name itself, have been found to be effective in communicating the role of management in the success of the company's actions, which are undertaken in an effort to reach the businesses' goals. Hence, first person plural pronouns in the two corpora are further discussed below.

The following examples are taken from the Inditex Corpus to illustrate how the company uses the pronoun *our* to communicate their actions related to different aspects of the business.

- (1) **Our supply chain** key to our policy of responsible water use management, as it includes the two areas where the highest water consumption occurs in the production of goods. [...] Consequently, taking 2020 as a baseline, the Group has established the goal of reducing water consumption throughout the supply chain by 25% in 2025. (INDITEX)
- (2) In 2022, we made further headway on our commitment to reducing water consumption in **our supply chain** by 25% in 2025. We have also joined forces with the organisation Water.org to launch a new programme, Water and Climate Fund, which aims to develop projects to improve water and sanitation infrastructure [...] (INDITEX)

These first examples aim to highlight the company's commitment to reducing their use of water throughout their supply chain, an important aspect which corporations today must attain to.

There are also instances in which the company provides information on steps taken to create better working conditions for their workers around the world, emphasizing the importance of

social as well as environmental sustainability. A focus on workers' wellbeing underlines that Inditex is addressing an issue for which the fast fashion industry in general has been criticized:

- (3) The effective promotion of social dialogue in **our supply chain** is based on the premise of ensuring effective representation mechanisms at both sector and work centre level. (INDITEX)
- (4) We want to be on the ground and understand the real situation of the countries where **our supply chain** is located. That is why at Inditex, we have created spaces for dialogue and collaboration that we call clusters. In these clusters, working together is a process of continuous support and accompaniment [...] (INDITEX)
- (5) **Our compliance programme** together with the activities related to the 'Workers at the Centre 2019-2022' strategy, and **our close partnerships** with stakeholders such as the ETI or ILO strengthen **our commitment to** the prevention of forced labour. (INDITEX)
- (6) The interplay between social and environmental factors is clearly reflected in the historic decision of the United Nations General Assembly in 2022 when it declared that everyone in the world has the right to a healthy environment. In recent years, we have worked to ensure that **our plans and strategies** reflect **our commitment to** the prosperity of people and the planet. (INDITEX)

Finally, these examples refer to how the company interacts with their stakeholders, once again highlighting stakeholder engagement:

- (7) Collaboration and transversality. These two concepts are our main driving forces, our method for implementing sustainability in our supply chain and in **our business model**. Through collaboration, we identify the challenges and expectations of **our stakeholders** and we work alongside each other to respond to them. The transversality focuses the entire Group on sustainability in order to generate a positive impact and create value [...] (INDITEX)
- (8) Our customers are the focal point of **our business model** and the ultimate barometer of our activity. (INDITEX)

- (9) Inditex continues to see strong growth opportunities. **Our key priorities** are to continually improve the fashion proposition, to enhance the customer experience, to increase **our focus** on sustainability and to preserve the talent and commitment of **our people**. Prioritising these areas will drive long-term growth. (INDITEX)

Examples of how Gap Inc. employs the pronoun *our* are illustrated below, where the company's efforts to communicate the actions implemented to protect the environment are evident.

- (10) Through third-party testing of products, product components, and wastewater effluent, as well as the use of industry data platforms, we monitor the performance of **our supply chain** and verify compliance with global chemical regulations and Gap Inc. chemical restrictions. (GAP)
- (11) **Our water strategy** tackles different water challenges, mobilizes business action, and raises awareness by focusing on three interconnected areas: (GAP)
- (12) **Our brands** use this process, pioneered by Gap brand in 2016, to reduce water use in denim garment finishing by at least 20 percent compared to conventional wash methods. To date, the program has saved nearly 4 billion liters of water across **our brands**. (GAP)

Again, the importance of reducing the company's consumption of water throughout the supply chain appears to be predominant in the texts, as is the company's commitment to respecting working conditions throughout the processes involved in the production and distribution of their brands.

- (13) We uphold our commitment to respect human rights and cultivate social dialogue across **our supply chain** through key policies, our Code of Vendor Conduct (COVC), and programs that are based on internationally recognized labor standards and account for local labor laws. (GAP)
- (14) **Our comprehensive approach** for improving working conditions in **our supply chain** combines factory- monitoring and capability-building programs that engage **our vendors** to measure and address their environmental and social impacts. (GAP)

Finally, diversity and inclusion are predominant in the company's actions, as illustrated in example (15). Thus, employees, and workers in general, appear to play an important role in the company's CSR policies.

- (15) This commitment to diversity and inclusion now shines through in the way **we empower our employees** and help build the next generation of leaders. Inclusion is also vital to a successful, thriving business and aligns with the fundamental rights that Gap Inc. believes in. (GAP)

5.2 Preferred semantic domains

As was done for the selection of keywords, the identification of key semantic domains was made by LL value, calculated by its relation to BNC Sampler Written through the software Wmatrix. Tables 4 and 5 present the first 20 semantic domains for each analyzed field in descending order by log likelihood values. Semantic domains that share the same higher-level semantic category or have similar meanings are merged and will be discussed together. The top 20 key semantic domains can be classified into the main categories illustrated below. For the purpose of this study, the semantic domain 'names & grammatical words' has not been taken into account for either corpus, since this category includes closed class words such as prepositions and proper nouns (Archer, Wilson, Rayson 2002) which are not particularly significant for the overall objective of this research project.

INDITEX CORPUS SEMANTIC DOMAINS		
Main category	Semantic sub-domains	LI value
N NUMBERS & MEASUREMENT	Numbers (N1)	11265.98
	Quantities (N5)	1097.53
I MONEY & COMMERCE IN INDUSTRY	Business: Selling (I2.2)	3817.07
	Business: Generally (I2.1)	1561.82
	Money and pay (I1.1)	1384.87
	Work and employment: Generally (I3.1)	1328.82
O SUBSTANCES, MATERIALS, OBJECTS & EQUIPMENT	Substances and materials generally (O1)	2814.04
	Substances and materials: Solid (O1.1)	849.08
	Objects generally (O2)	802.82
	Cause&Effect/Connection (A2.2)	2109.13
A GENERAL & ABSTRACT TERMS	Danger (A15-)	1761.42
	General actions / making (A1.1.1)	1760.80
	Inclusion (A1.8+)	1288.59
	Comparing: Similar (A6.1)	919.06
	Evaluation: Good/bad (A5.1)	717.68
X PSYCHOLOGICAL ACTIONS, STATES & PROCESSES	Wanted (X7+)	1997.99
S SOCIAL ACTIONS, STATES & PROCESSES	Belonging to a group (S5+)	1985.06
	Participating (S1.1.3+)	710.22
W THE WORLD & OUR ENVIRONMENT	Green issues(W5)	1290.31
G GOVT. & THE PUBLIC DOMAIN	General Ethics (G2.2)	716.72

Tab. 4: Semantic domains in the INDITEX corpus

GAP CORPUS SEMANTIC DOMAINS		
Main category	Semantic sub-domains	LI value
I MONEY & COMMERCE IN INDUSTRY	Business: Generally (I2.1)	3591.47
	Work and employment: Generally (I3.1)	1900.50
	Business: Selling (I2.2)	1522.42
	Industry (I4)	581.48
Z NAMES & GRAMMATICAL WORDS	Unmatched (Z99)	3562.69
	Other proper names (Z3)	498.38
S SOCIAL ACTIONS, STATES & PROCESSES	Helping (S8+)	878.35
	Belonging to a group (S5+)	476.41
	People (S2)	222.21
	Participating (S1.1.3+)	57.23
Y SCIENCE & TECHNOLOGY	Information technology and computing (Y2)	757.77
O SUBSTANCES, MATERIALS, OBJECTS & EQUIPMENT	Substances and materials: Liquid (O1.2)	540.80
	Substances and materials generally (O1)	319.76
	Inclusion(A1.8+)	523.49
A GENERAL & ABSTRACT TERMS	Evaluation: Good/bad (A5.1)	266.99
	Giving (A9-)	255.66
	Using (A1.5.1)	220.38
	Danger (A15-)	213.99
	General actions / making (A1.1.1)	195.74
W THE WORLD & OUR ENVIRONMENT	Green issues(W5)	429.13
X PSYCHOLOGICAL ACTIONS, STATES & PROCESSES	Wanted(X7+)	315.95
	Knowledge (X2.2)	154.09

Tab. 5: Semantic domains in the GAP corpus

It is worth noticing that the two companies share 6 semantic domains, and precisely 12 sub-domains: Business: Selling, Business: Generally, Money and pay, Substances and materials generally, Danger, General actions / making, Inclusion, Evaluation: Good/bad, Wanted, Belonging to a group, Participating, Green issues, all of which generally cover the primary concerns and goals of CSR reports. Shared semantic domains play a crucial role in shaping the perception of a business as professional, economically competitive, and environmentally responsible. Both companies appear to emphasize self-development and environmental friendliness, as well as cooperation, external and internal to the company, aspects which were also found in Wang et al.'s study (2022).

As for the domains that are not common to both companies, the Inditex corpus features the 'Numbers & measurement' category as its top category, which includes *quantities*, and *numbers*. Also present is the 'The Govt. & the public domain' category, represented by *general ethics*, which includes words relating to moral principles/accepted moral practices, or the lack of, while for the GAP corpus, we find the 'Science & Technology.'

The next step of the study includes a detailed analysis of the keywords in each semantic domain together with their concordances. For a more thorough understanding of the stakeholder engagement undertaken by these companies, keywords belonging to 5 semantic fields have been explored, which appear as common places on the map of linguistic registers of company representatives. Table 6 illustrates the most frequent related words to the semantic domains chosen for the qualitative analysis.

SEMANTIC DOMAIN	RELATED WORDS IN THE INDITEX CORPUS	RELATED WORDS IN THE GAP CORPUS
<i>Business: Selling</i>	supplier*, supply_chain, store*, market*, customer*, retail	suppliers*, supply_chain, store*, customer*, vendor
<i>Business: Generally</i>	business, company*, audit*, office, agents, auditors, enterprises, business_partners	business*, company*, audits, enterprises, corporation, offices, firm, business_partners
<i>Work and employment: Generally</i>	worker*, employees, workplace, employment, staff, role, occupational, workforce, recruitment, industrial_relations	employee*, workers, workplace, employee, employers, workforce, career, recruiting, human_resources
<i>Belonging to a group</i>	group*, corporate, communit*, chain, organisations, team*, association, member*, organization, collective, society, partnerships	communit*, corporate, group*, organization*, team*, partnership*, chain, member*, collective, institutions, society
<i>Participating</i>	collaboration*, meeting*, parties, participation, annual_general_meeting, collaborat*, third-party, participants, attendance, participat*, took_part, forum	participat*, participants, collaboration*, third-party, collaborat*, collaborative, parties, conference, attended, absenteeism, take_part, absence, collaboratives

Tab. 6: Most frequent related words to the semantic domains chosen

Stakeholder engagement in CSR reporting enhances transparency through the company's ability to reveal significant, precise, and equitable information regarding its CSR performance and outcomes. By engaging with stakeholders, the company can understand what information their stakeholders would like to see, how they prefer to receive it, and how they may use it. Therefore, these disclosures address crucial issues to each of the companies' key stakeholders, including: shareholders, employees, customers, suppliers, communities, governments, and regulators.⁸

Bearing in mind the overall aim of this research project, namely understanding the whos and whats of CSR communication, the last step of the analysis focused on how the main stakeholders are engaged with when discussing the main topics included in the reports and on company websites. Due to space constraints, concordances of only one or two words for each semantic domain are examined in depth in an attempt to understand how stakeholders are included and addressed to in the two fast fashion companies investigated. The examples that follow illustrate the companies' engagement with their stakeholders.

As for the *Business: selling* domain, the words chosen for the investigation are *suppliers* and *customers*. Suppliers are involved when companies are addressing labor standards and whether suppliers are required to implement their own CSR programs. In the following extracts, it is noteworthy that both companies are willing to collaborate actively with their suppliers (e.g., support of **its local suppliers**, work closely with our strategic **suppliers**), yet at the same time they are setting regulations that their suppliers need to follow in order to continue their

⁸ The Corporate Social Responsibility Report and Effective Stakeholder Engagement. <https://corp.gov.law.harvard.edu/2013/12/28/the-corporate-social-responsibility-report-and-effective-stakeholder-engagement/>. Last visited 24/03/2024.

collaboration. It seems that on the one hand, the companies are inviting suppliers to actively participate in their company's actions, on the other hand, the companies are not willing to negotiate on certain aspects that are crucial for them, even if this means changing suppliers. In fact, importance is placed on how stakeholders' needs and expectations can dictate a company's policies.

Moreover, the strategic use of language, which in some cases is formal, technical, and regulatory, not only shapes the companies' public image but also reinforces their commitment to maintaining strong, ethical, and sustainable relationships with all parties involved in their operations.

- (16) This Policy takes into account not only the interests of the Company, but also the requirements and expectations of **its employees, customers, shareholders, manufacturers and suppliers, business partners, NGOs, local communities, and those of the society at large, (hereinafter, the "Stakeholders")**. (INDITEX)
- (17) In addition to the economic aid, Inditex provided 500,000 outerwear products to the Red Crescent and AFAD [...] with the support of **its local suppliers**. (INDITEX)
- (18) As is set down in our endorsement of the Industry Charter for Climate Action under the auspices of UN Climate Change, from 2023 on we will no longer certify any new **suppliers or manufacturers** who use coal as a source of energy, while encouraging the rest of our suppliers to switch to renewable sources so that none of our suppliers is using coal by 2030. (INDITEX)
- (19) Large businesses typically rely on other businesses for goods or services, and businesses of the size included in the CEI typically have set standards and guidelines already embedded in their procurement. In order to ensure that **suppliers** act in a manner that adheres to a business's own standards, it is necessary for businesses to establish standards of conduct that set expectations for behavior of their suppliers. (GAP)
- (20) Our approach to addressing labor conditions, facilitating greater partnerships with our **suppliers** and improving sustainability performance begins with assessments and facility audits. (GAP)
- (21) The vast majority of our climate impacts lie within our Scope 3 supply chain emissions, so we work closely with our strategic **suppliers** on programs to increase energy

efficiency, set carbon-reduction strategies and goals and provide education and resources that help them set their own science-based targets. (GAP)

Another word related to the *Business: selling* category is *customers*. Companies respond to customers' expectations by engaging in CSR disclosure to show that they are socially and environmentally-responsible and that they behave consistently with their society's values (Gavana, Gottardo and Moisello 2018). In the following extracts, both companies talk about the efforts made as a responsible business, both in terms of environment and customers' rights. However, it is important to notice that while Inditex seems to provide more detailed information on how certain actions are performed in order for customers to be able to judge the fairness of their behaviour, Gap, instead, seems to advertise their respect for customers' needs and expectations without explaining in detail how they will reach these goals.

Additionally, these extracts seem to reinforce the companies' commitment to their customers, particularly in the context of sustainability and social responsibility. The repeated use of words that emphasize engagement, empowerment, and ethical behavior positions customers as active participants in the companies' broader missions. By using vocabulary that resonates with customers' values and concerns, the companies can strengthen their brand image and foster deeper connections with their customer base.

- (22) In addition, we encourage **customers** to drop off their used clothing, footwear and accessories at our stores, and we team up with organisations that reuse or recycle them. We are on course to have 100% of our stores powered by renewable energy by the end of 2022. (INDITEX)
- (23) With ECO Delivery Ocean, Maersk offers its **customers** the opportunity to handle transports completely with certified green fuels for a fixed cost. The corresponding greenhouse gas savings are confirmed to the **customers** with an externally verified certificate and these transports will be exempted from EU Emissions Trading System (ETS) charges by Maersk in the future. (INDITEX)
- (24) Sören Hildebrandt, Senior Vice President Home Care, I&I and Industrial Formulators, further adds “we work continuously to address the growing demand of our **customers** for innovative and sustainable solutions. With the jointly developed laundry detergent, we are supporting the textile industry on their sustainability path and allow **consumers** to improve their own environmental footprint”. (INDITEX)

- (25) We take pride in creating products our **customers** love while doing right by our **customers**, our community, and the planet. (GAP)
- (26) Corporate leaders are driven not only by principle but also by the understanding that anti-LGBTQ bills that attempt to curb access to public services for transgender people, or deny basic services to LGBTQ families, or preempt local nondiscrimination ordinances put their employees, their employees' families, and their **customers** at risk. Plainly, they are bad for business. (GAP)
- (27) Through our partnerships with thredUP, Give Back Box and How2Recycle, we engage **customers** in reselling used or gently worn clothes, donating clothes to charity and recycling plastic e-commerce mailers from online orders. We also communicate with our **customers** about our product sustainability and circularity efforts through store displays, product descriptions, product labeling and social media. We engage employees and customers through educational campaigns for Earth Day and World Water Day. (GAP)

Turning to the second semantic domain, *Business: generally*, the related word chosen is *business**. This word seems to address the company's business model in relation to the other firms associated to it as well as other companies working with them. In particular, the extracts below exemplify the companies' effort in promoting and communicating inclusion, which is one of the foundations in the diversity, equity, and inclusion initiative. Words like *promote*, *combat*, *guide* and *partner* suggest active, ongoing efforts to ensure that inclusion is not just a policy but a dynamic part of their business practice. The detailed lists of protected categories and specific mentions of marginalized groups (e.g., persons with disabilities, LGBTQ individuals) serve to ensure that no group is overlooked, underscoring the comprehensive nature of these efforts. It would appear that both companies address the topic of inclusion in order to raise awareness, but while Inditex focuses on general issues to "combat racial discrimination," Gap refers in particular to the "adoption of LGBTQ specific practices and language," with detailed information to provide a comprehensive understanding of their actions. Once more, engagement with their stakeholders transpires through information provided to convince them that they do indeed care about all employees.

- (28) The idea is to promote employment policies and practices that include persons with disabilities across all areas, and to help raise awareness in **businesses** to make disability inclusion a pillar of their social commitment. (INDITEX)

- (29) Inditex is a supporter of Open to All [...] a campaign led by retailers in the US to combat racial discrimination and make everyone entering our establishments feel welcome, regardless of their race, ethnicity, origin, gender, sexual orientation, gender identity and expression, religion or disability. This coalition brings together **businesses** and more than 200 non-profit organisations. (INDITEX)
- (30) The CEI helps guide the wide-scale adoption of LGBTQ specific practices and language within existing business structures. For example, where **businesses** enumerate federally protected categories of workers in their nondiscrimination policies (e.g. based on race, religion, disability, etc.), the HRC Foundation evaluates them on the inclusion of “sexual orientation” and “gender identity” protections. (GAP)
- (31) Next, the HRC Foundation expanded its LGBTQ workplace inclusion efforts to South America by partnering with Fundación Iguales, Chile’s largest LGBTQ advocacy group, to promote LGBT inclusive policies and protections among Chilean **businesses** and corporations through HRC Equidad CL. Launched in 2018, the Chilean-based program assessed more than 30 companies in its inaugural 2019 report and 15 of them received the HRC Foundation’s designation of “Mejores Lugares para Trabajar LGBT.” (GAP)

The last semantic domain chosen withing the macro-category ‘Money & Commerce in Industry’ is *Work and employment: Generally*. This domain includes terms relating to work and employment generally, with particular reference, among others, to the workers’ career, career ladder, career opportunity. In particular, the word chosen is *employees*, since they represent a key and integral stakeholder group (Laskin 2018). In fact, CSR reports touch upon several topics related to the personnel, such as diversity, health and safety, training and mentoring, employee relations, and wages and benefits. Although instances of all these topics are found in both corpora, the examples chosen for this paper tend to focus on commitments for employees’ inclusion in an attempt to advance equal opportunities and reduce discrimination in employment. There seems to be an emphasis on the implementation of strong policies in order to provide truly inclusive environments, where everybody can express their own characteristics while at the same time respecting the group.

- (32) When our **employees** grow, we grow. We’ve made it a priority to provide the resources and opportunities that allow every individual to learn, advance and develop to their fullest potential. (INDITEX)

- (33) We are increasing our diverse and inclusive character, strengthened by our incorporation into the Global Business and Disability Network of the International Labor Organization (ILO) and our commitment to double the number of **employees** with some type of disability in two years. (INDITEX)
- (34) Óscar García Maceiras stressed that Inditex will continue to “respond to the expectations voiced to us by you, our shareholders, and by our customers, **employees** and business communities, which include having a positive impact, continuing to foster diversity and inclusion, further honing the talent of our teams, constantly upgrading our supply chain and collaborating with our communities.”. (INDITEX)
- (35) Manufacturers and suppliers shall treat their **employees** with dignity and respect. Under no circumstances shall physical punishment, sexual or racial harassment, verbal or power abuse or any other form of harassment or intimidation be permitted. (INDITEX)
- (36) We will double the representation of Black and Latinx **employees** at all levels in our U.S. headquarters offices by 2025 to mirror our customers. We will place a particular focus on functions that make and market our products to ensure we are creating for all, with all. (GAP)
- (37) Many of these companies have also continued their crucial support of legislation such as the Equality Act that would protect and empower their LGBTQ **employees** and customers across all areas of life. [...] the businesses featured in the CEI made LGBTQ equality a priority. (GAP)
- (38) New and necessary efforts are underway in recruiting, professional development, training and community engagement to advance equity for **employees** of color, particularly those who are Black and Latinx, across the Fortune 500 and beyond. Alongside these efforts, companies are bringing greater recognition to the challenges of those living at the intersections of multiple marginalized identities. (GAP)
- (39) Clearly stating sexual orientation and gender identity as protected characteristics remains a best practice to ensure **employees** and prospective employees, as well as managers and supervisors, understand the company’s commitment to nondiscrimination protections for LGBTQ people. (GAP)

- (40) The Equality Act creates clear, consistent protections to prohibit discrimination on the basis of sexual orientation and gender identity in employment ensuring that LGBTQ **employees** are hired, fired, and promoted based on their performance. In addition, the bill provides protections from discrimination for LGBTQ people in housing, credit, and jury service. (GAP)

The last two domains under investigation are *Belonging to a group* and *Participating*, both included in the macro-domain of 'Social Actions, States & Processes.' As for the *Participating* category, there are terms relating to participation/involvement, or the lack of, whereas the *Belonging to a group* refers to groups/the level of association/affiliation between groups (Archer, Wilson and Rayson 2002). The key pillar of this aspect of corporate social responsibility is undoubtedly community engagement (Jiang and Park 2022). Community involvement can take many forms and requires collaboration between businesses, governments, and individuals. For this reason, we have chosen to look into the concordances lines that contain the word *communit** for the *Belonging* domain, and *collaboration** for *Participating*. It is interesting to notice that the two words chosen for the analysis are often found in the same concordance or along the same co-text, especially in the GAP corpus, to underline the importance of working together with local communities in an attempt to empower them and enhance community relations. There are several examples that focus on corporate philanthropy and charitable contributions, community investment and partnerships, volunteerism and the environmental impact of operations.

- (41) Water is a vital resource for the development of **communities** and ecosystems. Accordingly, water management at Inditex is grounded on the principles of the CEO Water Mandate, a UN Global Compact endeavour that encompasses environmental and social aspects. Our approach places a premium on reducing water consumption in our operations and supply chain. (INDITEX)
- (42) The Sustainability department is working on new initiatives and innovative solutions to limit our water and energy consumption, reduce waste, combat climate change and generate value in **communities** from all areas of our business. (INDITEX)
- (43) Lastly, species and habitat conservation projects that will benefit include the conservation of the Gran Chaco tropical forest and Pantanal wetlands through community-based projects in Argentina, Brazil, Bolivia and Paraguay. In Mexico, WWF is working with local organisations to protect and restore the Monarch Butterfly Biosphere Reserve and the Central Pacific Jaguar Landscape to ensure the future of

the near-threatened jaguar and threatened monarch butterfly and other key species and **communities** that depend on these landscapes. (INDITEX)

- (44) We are partnering with environmental experts, third-sector organisations, unions and non- profits to analyse our impacts on our business **communities**, whether through our stores or the manufacture of our garments. [...] We are working to identify and develop solutions for these impacts and we are engaging with all our stakeholders to define our roadmap for transforming our business and that of the entire industry. (INDITEX)
- (45) When our founders, Doris and Don Fisher, started Gap Inc. in 1969, a key part of their vision of success was creating opportunities for the people and **communities** touched by our business throughout the world. (GAP)
- (46) Supplier diversity initiatives are a win-win relationship of CEI-rated businesses with supplier diversity programs specifically include LGBTQ-owned enterprises in their programs. These businesses are enjoying a multitude of benefits, including a supply chain that better reflects the diverse **communities** in which they operate, and in turn garnering sharper innovation and business solutions. (GAP)
- (47) We help address the systemic social and environmental challenges of the apparel industry through **collaboration** with our suppliers to build their capabilities, incorporating industry-wide efforts to elevate best practices and improve efficiency, and connecting with local and international NGOs and industrial partners to innovate programs that benefit workers and their **communities**. (GAP)
- (48) For the past 15 years, Gap Inc.'s P.A.C.E./RISE program has provided women and girls in the global apparel industry the opportunity to thrive with foundational life skills, technical training and support to advance at work, in their lives, and in their **communities**. We're proud to announce that nearly 1.3 million women and girls have directly participated in the program across 19 countries, giving women a voice and an opportunity to positively change the trajectory of their lives. (GAP)
- (49) Water is vital to the health and well-being of the people who make our products – the majority of whom are women – and the **communities** and natural resources we rely on. We have a responsibility and an opportunity to address water issues as a critical

natural resource for our business—used to cultivate raw materials like cotton, consumed in the mills and laundries that manufacture our products, and used by consumers when they wash their clothes. (GAP)

- (50) Funds allocated to this **collaboration** come from Inditex’s #BRINGYOURBAG initiative [,,] Inditex commenced charging customers for single use paper shopping bags [,,] Full proceeds generated through the shopping bag charge initiative are being invested in environmental and social projects in **collaboration** with non-profit organizations (INDITEX)
- (51) Óscar García Maceiras, CEO of Inditex “Innovation and **collaboration** are the cornerstones of Inditex’s efforts to configure an increasingly sustainable value chain. We have identified several priorities for cutting our emissions by over 50% by 2030 so as to attain zero net emissions by 2040: using materials with a smaller environmental footprint, transforming our supply chain, extending our circularity projects and helping improve biodiversity. (INDITEX)
- (52) Felix Peinado, Director for the International Labour Organization (ILO) in Spain, was present at the signing ceremony, said: “[...] ILO urges companies, in **collaboration** with their workers’ representatives, to enter into international framework agreements to commit to applying principles of decent work along their supply chains all countries. (INDITEX)
- (53) As part of this agreement, Zara is also launching today this first-of-its-kind capsule, with most of its materials produced from clothing sourced in **collaboration** with the Spanish NGO Cáritas, Zara’s clothing collection program partner. (INDITEX)
- (54) We help address the systemic social and environmental challenges of the apparel industry through **collaboration** with our suppliers to build their capabilities, incorporating industry-wide efforts to elevate best practices and improve efficiency, and connecting with local and international NGOs and industrial partners to innovate programs that benefit workers and their **communities**. (GAP)
- (55) Our initiatives are driven by innovation, industry and expert partnerships, supplier and stakeholder engagement, and **collaboration** with the **communities** in which we operate. By working together, we have been enabled to scale our impact. (GAP)

- (56) Our Gap Inc. Personal Advancement & Career Enhancement (P.A.C.E.) program provides women and girls with foundational life skills, technical training, and support to advance at work, at home, and in their communities. We are also driving **collaboration** by integrating P.A.C.E. Workplace into a broader industry **collaboration** called RISE. (GAP)

The examples from both corpora illustrate how the companies are addressing a wide range of social and environmental sustainability practices while enhancing the engagement with their respective stakeholders. By emphasizing sustainability, community involvement, social accountability, and innovation, companies establish themselves as frontrunners in tackling issues impacting the environment and society. Language choices represent companies' values and demonstrate dedication to making a positive impact through collaboration, ethics, and constant improvement. The extracts seem to tell a story in which achieving success in business is not only connected to making money but also to having a positive impact on the environment and on all stakeholders involved.

6. Conclusion

The aim of this study was to investigate the content and linguistic features used by two fast fashion companies, specifically Inditex and Gap Inc., when disclosing information about their business operations and, more specifically, when communicating their sustainable practices to their stakeholders. The fast fashion industry is a highly competitive sector which has been criticized for its negative impact on the environment in addition to often failing to protect workers' rights or guarantee safe working environments. It has therefore become essential for companies operating in this sector not only to implement CSR policies, but to be able to inform the public about what and how they are engaging in activities which guarantee positive performance and outcomes that, at the same time, respect the principles of sustainability. In fact, the public's growing concern regarding social and environmental issues has prompted the corporate sector to take action as well as engage with their stakeholders in the realization of CSR policies.

The analysis conducted on both corpora shows that there is, indeed, a clear attempt on the part of the industry to create a positive image of fast fashion companies' efforts to follow CSR practices. Moreover, the results highlight the linguistic features used to inform and convince the public that the fast fashion industry is respecting CSR principles. Some examples include the predominance of first personal plural pronouns, which have been found to be particularly effective in underlining the success of a company's business actions. The findings illustrate how

the companies are engaging with their stakeholders (shareholders, employees, customers, suppliers, communities as a whole) and, more specifically, how these stakeholders can also play an important role in helping to implement sustainable actions, including guaranteeing sustainable supply chains, addressing diversity, health and safety for employees, abiding by responsible buying practices, supporting corporate philanthropy and charitable contributions, community investment and partnerships.

Although this study can contribute to the growing literature on stakeholder engagement in CSR communication, there are some limitations. In addition to the analyses conducted, it would be interesting to investigate how these companies use stance expressions to discursively construct a trustworthy corporate identity in their communications. Further research will also be conducted in order to be able to draw more generalizable conclusions to the wider fast fashion sector, in particular a future project will include three other leading fast fashion retailers, namely, H & M, UNIQLO, and SHEIN.

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