

By Way of Example

The Transparency of Exemplification in Reporting Genres

Marina Bondi^[1] and Annalisa Sezzi^[2]

University of Modena and Reggio Emilia^{[1][2]}

ORCID: <https://orcid.org/0000-0002-3462-8387>^[1]; <https://orcid.org/0000-0001-7002-0718>^[2]

Email: marina.bondi@unimore.it^[1]; annalisa.sezzi@unimore.it^[2]

Keywords

Exemplifications

Transparency

Vagueness

CSR reports

Abstract

Transparency can be seen as providing access to more and better information, in ways that inevitably involve both informativity and accessibility, comprehension and comprehensiveness. It is difficult, however, to identify linguistic features that may be critical in the process, apart from generic appeals to avoiding ambiguity and vagueness. The present paper focuses on elements of accessibility and looks in particular at the use of exemplification. Keeping in mind work on strategies of recontextualization in popularising, exemplifications can be seen as a way of adjusting information to the readers' knowledge and information needs by offering specific examples of general phenomena, clarifying general questions and adapting them to the audience. But how do exemplifications stand from the point of view of informativity and vagueness? The study is based on a corpus of Annual and Corporate Social Responsibility (CSR) reports in the rail sector. The corpus collects reports in English from different cultural backgrounds – including Native Englishes across continents and Non-native Englishes, whether English as a Lingua Franca or translation. The analysis of exemplification was conducted by identifying the various types of Vague Category Identifiers (VCIs) within the different forms of Exemplifying Markers, focusing particularly on the two main components of exemplifications: the General Element and the Exemplifying Element. This combined methodology allowed for a detailed examination of the dynamics between vagueness and exemplification, suggesting that exemplifications may increase accessibility but their informativity may vary and so can their contribution to transparency.

1. Introduction

The importance of creating and “parading” a positive and reliable corporate image in the face of increased competition in today’s business environment has given rise to several “disclosure documents” that are intended to communicate a company’s financial, social, or environmental performance. In particular, a company’s mission, vision, philosophy, and governance are increasingly introduced and described in Corporate Social Responsibility (CSR) reports. These

hybrid documents have become common practice, though not mandatory, in the domain of reporting genres (Bhatia 2004, 62). They help companies manage their identity and public perception, by combining informational and promotional elements so as to achieve their communication goals.

Given their growing relevance, scholarly interest in CSR reports has notably intensified, focusing on two main research avenues. Firstly, research has explored the generic structure of CSR reports (Bondi and Yu 2018; Yu and Bondi 2017; Bondi 2016a; Catenaccio 2011; Skulstad 2008). Secondly, studies have scrutinised the linguistic and discursive resources employed within CSR reports to promote socially responsible actions and construct positive corporate identities. Noteworthy areas of investigations encompass legitimation (Lin 2021; Breeze 2012; Fuoli 2012), repurposing and interdiscursivity (Catenaccio 2012; 2011, 2010), evaluative language and stance (Fuoli 2018; 2012; Bondi 2016a; Malavasi 2012, 2011, 2007; Lischinsky 2011), modality (Bondi 2016b; Aiezza 2015), and vague language (Bondi and Sezzi 2024; Jin 2022).

The last area of research mentioned, pertaining vagueness, is particularly intriguing as it may appear in direct contrast to transparency. Transparency is synonymous to many interrelated concepts, from good governance to accountability and disclosure (Clark et al. 2015; Ball 2009). Viewed as a pillar against corruption “due to exposure of deceptive practices that took place behind closed doors” (Rawlins 2009, 71), it is the foundation on which people’s trust in companies is based (Schnackenberg and Tomlinson 2016) and from which companies’ positive image derives. Communicative transparency, which leads to organisational transparency (Koskela and Crawford Camiciottoli 2020, 60), implies an ease of access to comprehensible and comprehensive information (Whitehouse and Perrin 2015). Thus, the “perceived quality” of the disclosed information (Schnackenberg and Tomlinson 2016, 1788) involves aspects of accessibility, informativity, availability, clarity, accuracy, and readability (Schnackenberg et al. 2021; Schnackenberg and Tomlinson 2016; Williams 2008).

More precisely, this paper focuses on the use of exemplification in CSR reports as a means of enhancing readers’ comprehension by adjusting information to their knowledge and needs (Calsamiglia and Van Dijk 2004). Indeed, CSR reports can be seen to adopt various popularizing strategies in mediating expert discourse for different stakeholders (see Malavasi 2018). While acknowledging that presenting information inherently involves a process of selection, and that the level of clarity can differ based on the diverse interests of various audiences, the present paper aims to analyse how exemplifications stand from the point of view of the interplay between accessibility and informativity and how far they actually support the argumentation by providing substantial evidence of the claims made.

Section 2 explores the use of exemplifications in CSR reports and their relationship with vagueness. Section 3 outlines the corpus and the methodology employed for the analysis, while Section 4 presents both the quantitative and qualitative findings. Finally, conclusions are drawn based on the results of the analysis.

2. Background: exemplifications, vagueness and CSR reports

To the best of our knowledge, the relationship between exemplification and CSR reports has yet to be explored even if exemplification is “a central aspect of exposition, a part of the routine ways in which writers in all fields seek to make their ideas accessible and persuasive.” (Hyland 2007, 270)

As highlighted by Yang and Noor Mala (2023), previous studies on exemplification have investigated its use across various domains, such as academic writing, including EFL and EMI contexts (e.g., Bondi and Nocella 2024; Su and Fu 2023; Guziurová 2022; Su, Zhang and Chau 2022; Su, Zhang and Lu 2021; Su and Zhang 2020; Paquot 2008; Hyland 2008; 2007; Hinkel 2001), in dictionaries (e.g., Liu 2017; Xu 2008), and in journalism and news reporting (e.g., Krämer and Peter 2020; Zillmann and Brosius 2012). Additionally, the diachronic study of exemplification has been explored by Rodríguez-Abruñeiras (2021; 2017; 2012;), focusing on different exemplifying markers (EMs), and by Su, Zhang and Lu (2021), who examined linguistics research articles from a diachronic perspective.

It must be noted that since exemplification is one of the two categories of Code Glosses in Hyland’s metadiscourse model, a number of exemplification-related academic works have been connected to metadiscourse research (e.g., Guziurová 2022; Hyland 2005). However, popularisation has also been a rich area of research for studying exemplification, particularly in relation to other forms of explanation (Gotti 2014; Garzone 2006; Calsamiglia and van Dijk 2004). Given that CSR reports can be viewed as a form of popularisation, it is logical to examine exemplification within this genre, where it can enhance transparency by providing a specification of a general category.

Transparency is often linked to the provision of more detailed and higher-quality information (Clark 2015; Ball 2009). The notion, however, includes several dimensions, such as informativity and accessibility, as well as the related aspects of comprehensiveness and comprehension (Whitehouse and Perrin 2015). From the point of view of discourse and communication, transparency appears to combine elements that are reader-oriented (textual elements that make the message clear for the reader) and elements that are information-oriented (the choice of accurate and thorough information).

Accessibility concerns the availability and ease of accessing information, with “readability” being a key aspect, including elements like aspects of clarity, explicitness and appropriateness to the reader. It deals with the necessity of enhancing understanding through both verbal and non-verbal elements, such as explanations, like definitions, analogies, and exemplifications (Calsamiglia and Van Dijk 2004), and/or layout and figures (Bateman 2014).

Informativity, on the other hand, pertains to the disclosure of information in an objective and balanced manner when reporting activities and policies (Rawlins 2009, 74). This information is verified using Key Performance Indicators (KPIs), which show the advancement toward intended outcomes and standards (Nistor, Stefanescu, Oprisor and Crisan 2019). Informativity involves elements related to the accuracy and range of the information conveyed. However, it is important to recognize that providing information always involves selecting what to include, and clarity may vary widely, depending on the audience and their specific interests. Moreover, it is challenging to pinpoint specific linguistic features that are crucial in this process beyond the general recommendation to avoid ambiguity and vagueness (Overstreet 2011; Cutting 2007; Cheng and Warren 2003; Channel 1994). It thus seems easier to define transparency in terms of reducing vagueness (to increase informativity),

Exemplification, as mentioned, is a strategy that mainly supports accessibility. It may also be expected to reduce vagueness by concretising abstract or general information through single instantiations referring to specific objects, beings, or circumstances (see Oliveira and Brown 2016). Indeed, it is a clarifying process that implies a passage from general to particular and can be defined as follows:

a discourse strategy by which the meaning of a unit with a general referent (the general element or GE) is clarified by means of a second, more specific unit (the exemplifying element or EE). In an exemplifying construction, the referent of the GE includes the referent of the EE, which is an example of that general term. (Rodríguez-Abruñeiras 2017, 87)

Thus, the structure of an exemplification consists of two parts: an exemplified element, usually a superordinate category, and an exemplifying one, a subordinate category connected to the exemplified one by recognisable lexical markers.

The specification provided by examples favours comprehension but does not in itself guarantee informativity (comprehensiveness, according to Whitehouse and Perrin 2015). As we will see, the exemplification may not specify all the vague or inexplicit elements of the generalisation it is associated with, and it may in turn add elements of vagueness or inexplicitness to the presentation of information.

Given these premises, it is interesting to examine how exemplification is employed in CSR reports to elucidate concepts and data and its relationship with vagueness, that is, whether examples limit vague indicators or not.

3. Corpus and methodology

The analysis is based on 28 Corporate Social Responsibility (CSR) reports in English (referred to as RailBritIt) from Italian and British rail transport companies, totalling 544,037 words. These reports were collected in September 2023 and span the period from 2018 to 2022, comprising the COVID-19 and post-pandemic phases.

The British section of the corpus (RailBrit) includes 19 CSR reports from five companies (*Govia Thameslink Railway*, *Great Western Railway*, *London Northeastern Railway*, *Railway*, *Transport for London*), with a total of 208,513 word tokens. Notably, British Rail was privatized between 1994 and 1997, leading to its division into private companies, each in charge of certain geographic areas for a certain period.

The Italian subcorpus consists of 5 English-language CSR reports from Ferrovie dello Stato (RailIt), Italy's state-owned railway company (263,300 word tokens), and 4 CSR reports from Italo, the first private operator on Italy's high-speed rail network (72,224 word tokens), with a total of 335,524 word tokens. These reports were issued between 2018 and 2022.

RailBritIt is examined adopting a quantitative analysis approach grounded in corpus-assisted discourse studies. In particular, UAM CorpusTool (O'Donnell 2008) is used to analyse and compare the two sub-corpora. This application facilitates text tagging with customised annotation schemes and offers automatic statistical analysis of tagged features, identifying significant differences between the sets.

The texts were firstly annotated at a document level and split into the two sub-corpora, above described. Afterwards, manual annotation was performed at a segment level in order to distinguish exemplifications introduced by different exemplifying markers (EMs), following Rodríguez-Abruñeiras' classification summarized in the table below.

EMs		SEMANTIC CLASSIFICATION (quoted verbatim)
Neutral EMs	For example, for instance, e.g.	The group of neutral markers is made up of forms which introduce the EE without putting any emphasis on the example chosen.
Hypothetical EMs	Say	The group of hypothetical EMs is represented by say (also occasionally let's say; cf. OED, s.v. say, v.1 and int., 17.b). Say is different from the other markers in that the example it introduces is, in many cases, a supposition, a hypothesis.
Comparative EMs	Like, such as, as	The group of comparative EMs consists of the forms like, such as and (by extension) as.
Focalising EMs	Including, included, this includes	This group of EMs comprises those forms which, without being as emphatic as particularisers such as especially or particularly, add a nuance of emphasis to the EE.

Tab. 1: Rodríguez-Abruñeiras' classification of EMs

The classification is mostly based on a diachronic study of the forms but also involves attention to elements of informational focus and factivity (i.e. presupposing the factual nature of what follows). While Hypothetical EMs presuppose the counterfactual nature of the examples, focalizing EMs emphasize class membership (the specific example as member of the general class) and at the same time highlight that the examples have been selected among others. Comparative EMs, traditionally the most controversial, introduce an element of fuzziness of categorisation while still presupposing a plurality of potential examples. The different types of EMs can also be combined (“such as for example”, “including for instance” etc.).

Both the exemplification segment and the preceding general element were annotated according to the specific type of exemplifying marker used. Following this, an additional layer of annotation was applied to assess the presence of vagueness indicators in either the general element (GE), the exemplifying element (EE), or both. This two-stage annotation process aimed to explore the relationship between vagueness and exemplification, specifically determining whether vague identifiers are found in both GEs and EEs, and what type of vague identifiers are mostly found in the two types of segments in CSR reports.

Specifically, to identify vague category identifiers (VCIs), Jin’s (2022) classification of vague language in CSR reports was used:

- VCIs related to quantity deliberately avoid specifying exact numerical values (Jin 2022, 85). Examples include terms like “many,” “some,” “approximately,” “millions of,” “several,” and similar expressions.
- VCIs related to degree often emphasize organizational competence and rational decision-making through adjectives and adverbs like “important,” “significant,” “better,” “relevant,” and “appropriate,” among others (Jin 2022, 88).
- VCIs related to time were less common in Jin’s 2022 corpus. Examples include “early,” “recent,” “recently,” and “sometimes” (Jin 2022, 90).
- The softening stance-taking VCIs using modals such as “may” or “might”
- Segments lacking VCIs or having precise information were annotated with (Ø).

The qualitative analysis sheds light on how exemplification either clarifies or fails to clarify the vague aspect of the preceding general statement.

4. Analysis

Our study takes a two-fold approach: it offers a quantitative analysis of the data, while also conducting a qualitative investigation into the use of exemplification and its interaction with vague language (VL).

4.1 Quantitative analysis

The total count for each type of EM also includes the corresponding GEs, which were annotated based on the specific type of marker used. Specifically, the British corpus contains 1,071 EEs and 720 GEs, while the Italian corpus comprises 1,101 EEs and 745 GEs. The first general observation we can draw is therefore that vague elements tend to appear more often in the GE than in the EEs.

There is not always a one-to-one correspondence in the number of GEs and EEs, given the presence of bulleted lists that contain different elements, each annotated individually. This is because each example provided may or may not contain a VCI, as shown in Example (1), comprising a bulleted list:

- (1) We have invested *over £9m* during this franchise in the training and development of our people including:
 - Delivery of a comprehensive ‘One Step Ahead’ customer service training programme to *around 3000* customer-facing employees.
 - Working *towards 40%* of our customer facing staff achieving *at least a BTEC Level 2 Award* in Customer Service (or equivalent).
 - Accreditation of a *minimum of 30 managers* each year to the Institute of Leadership and Management.
 - 238 apprentices currently on programme with new apprentices starting each month.
 - Training of 50 managers in Continuous Improvement methodologies to act as local improvement champions.
 - Introduction of a comprehensive Leadership Development programme for all people and specialist leaders. (GOVIA 2019)

The GE includes a VCI related to quantity (“over £9m”), which is not clarified in the following exemplifications regarding training and development offers. Furthermore, the bulleted list, together with some specific figures, seems to give an idea of “transparency”. However, upon closer examination, quantity VCIs also appear in some of the examples (e.g., “around 3000 customer facing employees”, “towards 40%”).

A qualitative analysis might also notice that, on the one hand, different degrees of approximation are customary in reporting financial and statistical data and, on the other, the absence of VCIs does not in itself imply accuracy of information: in the example above, readers are not actually told what proportion of the budget is attributed to each post, or at least respectively to management and customer-facing staff.

Table 2 below presents a comparison of the different types of EMs in the two sub-corpora, RailBrit and RailIt.

RailBrit			RailIt		
Feature	Number	Percent	Number	Percent	
Total Units	1791		1846		
EMs	N=1791		N=1846		Chisqu Sign
Neutral	122	6.81%	319	17.28%	93.501 +++
Focalising	1302	72.70%	1216	65.87%	19.877 +++
Comparative	367	20.49%	311	16.85%	6.451 +++
Hypothetical	0	0.00%	0	0.00%	0.00

Tab. 2: Comparison between EMs types in RailBrit and RailIt

The preliminary quantitative analysis, however, centres on identifying exemplification patterns and the presence of VCIs in either the EE or the GE. Table 2 indicates that common Neutral EMs are preferred in RailIt compared to RailBrit, as signalled by the three plus signs in the last column. UAM uses one or more plus signs to highlight statistically significant exemplifications: a single plus sign (“+”) denotes a weak significance (90%), two plus signs (“++”) denote medium significance (95%), and three plus signs (“+++”) signal a strong significance (98%)

On the other hand, RailBrit tends to use more Focalising EMs than RailIt, which are, nonetheless, the most used in both sub-corpora. Focalising EMs are also the most employed type, followed by Neutral EMs and Comparative EMs in hard and soft science (see Yuanyuan and Ibrahim 2023), and “for example” and “including” lead the way in the BROWN family corpus (Rodríguez-Abruñeiras 2019).

An interesting disparity within the category of neutral EMs emerges between the two sub-corpora: the marker “e.g.” appears predominantly in the Italian sub-corpus, with 100 occurrences, in contrast to only 7 occurrences in the British sub-corpus. This may be attributed to Rodríguez-Abruñeiras’ observation (2017, 91), referencing the Chicago Manual of Style, that “e.g. is regarded as a rather formal marker, and its use tends to be restricted to parenthetical references.” Therefore, the Italian CSR reports tend to adopt a more formal style, as also noted by Yu and Bondi (2017).

A more detailed examination of the various types of VCIs will follow below, starting from an analysis of the data regarding each EM type.

4.1.1 VCI in Neutral Exemplifying Markers

In Table 3 VCIs are analysed in Neutral Exemplifying Markers.

RailBrit		RailIt			
NEUTRAL	N=122	N=319	Chisqu	Sign	
Soft-stance taking	1	0.82%	4	1.25%	0.148
Quantity	22	18.03%	32	10.03%	5.258 ++
Degree	11	9.02%	23	7.21%	0.405
Time	4	3.28%	8	2.51%	0.198
Ø	84	68.85%	252	79.00%	5.006 ++

Tab. 3: VCIs in Neutral Exemplifying Markers

Regarding Soft stance-taking vague identifiers in Neutral exemplifying Markers, there is one example in the exemplifying element in the British sub-corpus and, of the four examples found in the Italian sub-corpus, one occurs in the exemplifying element and three in the general element. A similar tendency to place vague identifiers in the general element is also observed when vagueness pertains to Quantity. This pattern holds in both corpora: in the British Rail sub-corpus, there are 13 quantity-related VCIs in the general elements and 9 in the exemplifying elements (total 22), while in the Italian sub-corpus, there are 20 quantity-related VCIs in the general elements and 12 in the exemplifying elements (total 32). It is worth noting that vagueness regarding Quantity is slightly more significant in the British corpus than in the Italian one (++). When examining Degree VCIs, this tendency is confirmed in RailIt, with 16 occurrences in the GEs and 7 in the EEs. However, this is not the case in RailBrit, where the distribution is more balanced: 6 Degree VCIs appear in the EEs and 5 in the GEs. Interestingly, Time VCIs are evenly distributed across both corpora, with 2 occurrences in the GEs and 2 in the EEs in RailBrit, and 4 occurrences in both elements in RailIt.

The 'Ø' category of VCIs reveals an opposite trend, with most instances occurring in the EEs (53 in RailBrit and 159 in RailIt) rather than in the GEs (31 in RailBrit and 93 in RailIt). This could be attributed to the fact that this category includes general and exemplifying elements that do not contain vague category identifiers. These elements range from specificity (e.g., in quantity, time etc.) to varying degrees of inexplicitness, all stemming from the omission of precise references. The higher occurrence of EEs without vague markers may be explained by the tendency for these EEs to serve as clarifications or specifications of vague GEs, but once again we should remember that the absence of vagueness does not necessarily mean accuracy

of information, unless the information is all specified. The ‘Ø’ category is more pronounced in the Italian sub-corpus (++)).

4.1.2 VCIs in Focalising Exemplifying Markers

In Table 4 the presence of VCIs in Focalising Exemplifying Markers is shown.

		RailBrit		RailIt		
FOCALISING		N=1302		N=1216		Chisqu Sign
Soft-stance taking	5	0.38%	5	0.41%	0.012	
Quantity	238	18.28%	101	8.31%	53.685	+++
Degree	71	5.45%	54	4.44%	1.366	
Time	22	1.69%	12	0.99%	2.332	
Ø	966	74.19%	1044	85.86%	53.096	+++

Tab. 4: VCIs in Focalising Exemplifying Markers

As illustrated in Table 4 soft-stance VCIs are relatively infrequent compared to other types of vague category markers and are all found in GEs (5) in RailIt while in RailBrit 3 are found in the EEs and 2 in GEs. Following these are Degree VCIs in GEs (45 in RailBrit and 40 in RailIt) and EEs (26 in RailBrit and 14 in RailIt), as well as Time VCIs, found in GEs (11 in RailBrit and 9 in RailIt) and EEs (11 in RailBrit and 3 in RailIt). In the category of the most frequently employed EMs, the previously noted tendency towards a higher incidence of Quantity VCIs and ‘Ø’ VCIs, particularly in neutral exemplifying markers, is once again confirmed. Quantity vague identifiers in focalising GEs and EEs are more prevalent in the British sub-corpus, with 168 instances in GEs and 70 in EEs, compared to 66 in the Italian GEs and 35 in the Italian EEs. Moreover, the RailIt sub-corpus demonstrates a markedly stronger tendency to avoid vague category identifiers in its exemplifications than RailBrit. Vague category identifiers are particularly absent in EEs (678 occurrences) compared to GEs (366), still possibly suggesting that the absence of vagueness in exemplifying elements serves as a response to the greater vagueness in GEs. This trend is even more pronounced in the RailBrit sub-corpus with 688 occurrences in EEs and 278 in GEs.

4.1.3 VCIs in Comparative Exemplifying Markers

Table 5 shows the VCIs in Comparative Exemplifying Markers.

		RailBrit		RailIt	
COMPARATIVE		N=367		N=311	
				Chisqu	Sign
Soft-stance taking	4	1.09%	2	0.64%	0.383
Quantity	43	11.72%	33	10.61%	0.002
Degree	18	4.90%	15	4.82%	1.366
Time	7	1.91%	3	0.96%	1.030
Ø	295	80.38%	258	82.96%	0.743

Tab. 5: VCIs in Comparative Exemplifying Markers

Referring to Table 5, the observed trend of not having VCIs (Vague Category Identifiers) in exemplifications is reinforced by the data on Comparative Exemplifying Markers, with a higher number of occurrences in General Elements (GEs) than in Exemplifying Elements (EEs). Specifically, 185 occurrences are found in EEs in RailBrit and 183 in RailIt, compared to 110 in GEs for RailBrit and 75 for RailIt (the Italian sub-corpus, in particular, displays a statistically more significant presence of 'Ø' VCIs in GEs). These findings seem to suggest that exemplifying elements often function to clarify or specify vague references present in the corresponding general elements, as was previously observed. Most of Quantity VCIs are concentrated in the general elements (34 in RailBrit and 30 in RailIt) rather than in the exemplifying elements (9 in RailBrit and 3 in RailIt). Degree VCIs show the following distribution: in the British sub-corpus, 16 are found in GEs and 2 in EEs, while in the Italian sub-corpus, there are 2 in GEs and 1 in EEs.

Regarding Time VCIs, a different distribution emerges between the two sub-corpora. In the British sub-corpus, they are more frequent in EEs (5) than in GEs, while in the Italian sub-corpus, there are 2 in GEs and 1 in EEs. The overall tendency observed in other categories, where vague category markers are primarily found in GEs, is not echoed by the distribution of Time VCIs.

4.2 Qualitative analysis

Exemplifications take on different forms, playing a crucial role in clarifying or supporting general claims. Not only do they have different forms, but they can also combine different exemplifying markers, and they variously interact with elements of vagueness.

4.2.1 Combining different exemplifying markers

Beyond the typical use of bulleted lists (Example 1), exemplification frequently appears in the form of concatenations, where various exemplifying markers are combined to provide more

comprehensive clarifications. In such cases, multiple examples are linked together, sometimes using different types of exemplifying markers within a single sentence or across sentences. For instance, in Example (2), there is the combined use of “such as” and “for example” to introduce concrete actions taken to reduce landslide risks:

- (2) We continue to work with Network Rail, our customers and stakeholders to manage lineside risk such as vegetation management and the supporting of infrastructure to reduce the risks of landslips. For example, we managed the impact of engineering works that secured the cliff face outside Hove station (Summer 2021) and the impact of works that stabilised embankments at various locations along the Brighton Mainline (February 2022). (GOVIA 2022)

In this case, the comparative exemplifying marker “such as” serves to introduce broad categories of activities (e.g., vegetation management, infrastructure support), while the neutral exemplifying marker “for example” then provides precise instances of these actions (engineering works at Hove station and on the Brighton Mainline). In particular, the combination of both markers enhances the clarity of the text by offering the reader a structured flow from general types of risk management to specific projects. It is important to point out that the use of “such as” implies that the list of measures to prevent landslips is not complete, thereby subtly emphasising the wide range of actions undertaken by Govia.

Similarly, Example (3) demonstrates a concatenation of exemplifying elements, where multiple types of activities are listed with the use of the focalising EM “including” and the neutral exemplifying marker “e.g.” to mark examples within a wider category:

- (3) There are many other forms of dialogue between the Group and internal and external stakeholders, including institutionalised feedback collection (e.g., customer satisfaction surveys), relationships with the consumer and environmental associations and the trade unions. (FS 2018)

In this instance, “including” broadens the scope of the exemplification, offering one instance of a range of interaction forms with FS stakeholders, while “e.g.” specifies customer satisfaction surveys as an example of institutionalised feedback collection. This combination of EMs provides both a broad and a specific level of detail, which enhances the reader’s understanding of the various ways dialogue is facilitated.

Interestingly, the vague quantity marker “many” in the general element of the exemplification is not clarified in the following exemplifying element by providing a specific

number of dialogue forms. Instead, the attention is redirected towards the various types of dialogue that exist. Thus, vagueness is only partially limited or reduced by exemplification. The example illustrates the dynamic relationship between exemplification and vagueness that needs to be explored in the light of the tension between accessibility and informativity in CSR reports.

4.2.2 Exemplification and vagueness between accessibility and informativity

Generally, GEs introduce vague or broad ideas, while the EEs that follow serve to reduce or elucidate this vagueness through detailed examples or further concrete elaboration. This seems to be validated by the quantitative analysis: the tables show that the exemplifying elements in exemplifications tend to lack vague category identifiers, suggesting that EEs may have the function of reducing the vagueness found in the GEs. It must be remembered, however, that the ‘Ø’ category, characterized by the absence of VCIs, may signal either a high degree of specificity or, conversely, inexplicitness to varying extents.

Example (4) begins with a Quantity vague category identifier, “Approximately (43%)”, which refers to an estimate rather than a precise figure. However, the focalising EE “€240 million”, categorised as ‘Ø’ since it specifies a precise amount, provides a concrete, measurable figure, appearing to reduce the initial vagueness introduced by “approximately:”

- (4) Approximately 43% of investments in the Infrastructure segment were earmarked for safety, technologies and maintaining efficiency (including €240 million to apply last-generation technologies to the railway network), while the remaining approximately 42% went towards new works (roads and rails). (FS 2020)

While the GE introduces vagueness with “approximately,” the EE works to clarify by specifying both the investment purpose and a specific figure. Yet, it does not fully promote transparency because these percentages remain somewhat vague and undetermined. Even though a specific amount is given for one of the proportions, the overall count is still not definitively clear, maintaining a degree of vagueness or obscurity in the information provided, despite the apparent attempt to quantify.

The focalising EE in Example (5) also does not contain any vague category identifiers but this exemplifying element is not as precise as the one in Example (4). As suggested by the quantitative analysis, it follows the use of one Degree VCI, “greater,” found in the preceding GE. This shift suggests that while the GE introduces some degree of vagueness regarding the extent of community involvement, the EE focuses instead on providing specific actions like “physical investment in community art and projects.” Thus, the exemplification offers more concrete information while leaving the initial vague expression in the GE intact:

- (5) The aim is to secure greater community involvement in promoting and looking after the stations, including physical investment in community art and projects such as explaining the history of the railway and station, alongside the creation of a station adoption group. (Southwestern Railway_SWR 2020)

The EE further clarifies the Degree VCI by specifying the types of projects that will encourage involvement with a Comparative EM. Again, “such as” indicates that this is not an exhaustive list. While offering concrete examples that help explain what “greater community involvement” might entail, thus seemingly reducing vagueness, the precise extent of that involvement remains nonetheless unspecified.

In Example (6), there is again a Quantity VCI in the GE and no VCI in the EE:

- (6) Our Apprentices deliver over 500 hours of community volunteering during the programme including pond clearance in conjunction with the Brecon National Park, furthering our work with local communities. (Great Western Railway_GWR 2018)

As a matter of fact, the GE states “over 500 hours of community volunteering,”. The EE reduces this vagueness by providing a concrete example. This helps to specify the kind of volunteering work being done. However, since only one example is given, the full range of activities covered by those “over 500 hours” remains unspecified as well as the precise number of volunteering.

This pattern, where exemplification avoids vagueness markers but does not specify the vague elements in the GE, is consistently observed in many of the annotated segments. In example (7), the GE comprises the Quantity VCI “several”. The EE, introduced by a Comparative EM, tries to narrow its vagueness down by providing a specific example, that is, “the new training program that used the sports metaphor.” While this helps clarify the type of project implemented, it does not exhaustively detail the number and scope of projects carried out:

- (7) The development of soft skills has been gaining increasing importance and has led to the implementation of several experiential training projects in 2019, such as the new training program that used the sports metaphor, aimed at reinforcing each employee’s awareness about the value of its own role within the organization. (ITALO 2019)

In example (8), GE mentions reengineering “many occupational health and wellbeing activities”, implying a wide variety of actions. The EE seeks to remove the vagueness of the Quantity VCI by giving a concrete example:

- (8) Having reengineered many occupational health and wellbeing activities during the coronavirus pandemic, we will prepare to safely restart activities that require face-to-face contact, such as medical examinations for operational staff. (Transport for London 2019)

However, similar to previous instances, while the exemplifying element specifies one activity, it does not make the sentence more transparent, circumscribing the indeterminate “many”. This also happens in Example (9):

- (9) Various activities are carried out to keep operational risk under control. These activities range from risk analysis to identification and mitigation. (FS 2018)

Therefore, the EE without VCIs often provides a concrete example or a specific detail, such as a precise number, but it does not directly address the VCI of the preceding GE). Instead, it shifts the reader’s attention away from the vagueness, focusing on the typology of the indeterminate aspect. This redirection, whether the GE is vague in terms of quantity, degree, time etc., subtly diverts the readers’ focus from the vague component without resolving it entirely, leaving somehow the initial vagueness partly intact.

It must be said that VCIs are also present in the EEs as shown in the quantitative analysis, as Examples (10) and (11) demonstrate:

- (10) Induced impacts represent the final channel of economic impact, through which the wages of those employed directly by LNER and its supply chain support jobs in other sectors of the economy. For example, an LNER employee may spend their income on clothing, groceries, restaurants, household goods etc, which in turn generates employment in a range of sectors of the wider economy. (London North Eastern Railway_LNER 2021)
- (11) BIM provides a computable depiction of the physical and functional characteristics of a structure and information related to the entire process, organised in a single collection of graphical data, drawings and attributes, technical specifications and charts, facilitating an integrated contract (from the initial concept to the maintenance, transformation, closure and recycling of the work). For example, in recent years, for road infrastructures, the concept of the “complete road” has been developed in which all maintenance and technological plant aspects are already planned in the design stage

according to the BIM standard integrating all road infrastructure elements. (Ferrovie dello Stato_FS 2018)

Indeed, in Example (10), the exemplifying element contains a Soft-stance VCI, specifically the modal verb “may.” The use of “may” implies uncertainty or possibility rather than definitiveness. The exemplification subsumes variability in the spending behavior of employees without committing to any specific behaviour. The example draws a hypothetical scenario illustrating the notion of induced impacts.

By the same token, Example (11), while the EE offers a detailed explanation of how Building Information Modelling (BIM) integrates multiple elements of road infrastructure, the Time VCI, “recent years”, in the EE keeps the exemplification temporally unspecified despite the technical precision of the preceding details.

In both cases, the introduction of a vagueness element does not affect the accessibility of the example illustrating a general notion, as the communicative function of the whole move is to explain a technical term. The lack of specification is meant to favour understanding and does not affect the transparency of the text, as it does not involve essential information on the CSR performance of the company.

5. Conclusions

The cross-cultural analysis of exemplifying markers (EMs) across British and Italian reports has shown both convergences and divergences in the preferred types of markers and in the combination with vague category identifiers.

As for types of markers preferred, focalising EMs are the most used type, especially in RailBrit. The use of Neutral EMs in RailIt is statistically more significant, reflecting also a more formal reporting style.

The analysis of vague category identifiers (VCIs) within exemplifications has revealed key trends in the interplay between the general element (GE) and the exemplifying element (EE), as well as in the relationship between exemplification, transparency, and vagueness in both corpora. Vagueness indicators (VCIs) tend to appear more frequently in general elements (GEs) than in exemplifying elements (EEs) in both sub-corpora, but RailIt shows a greater tendency to avoid VCIs in its EE.

Exemplifications usually serve as clarifying tools, helping to make abstract or vague statements more concrete. By providing specific examples, they turn general claims into relatable instances, thus enhancing accessibility of information. However, even with examples, the vagueness in CSR reports is not always entirely resolved. This partial reduction of vagueness means that, while the text can somehow become clearer, the overall picture may

remain incomplete. As a matter of fact, exemplifications often shift the readers' focus: the exemplifying element diverts attention from the vague aspects of the general element, thus from unresolved ambiguities. Rather than directly addressing issues like quantities, degrees or dates, the exemplifying element focuses on specific instances of activities or projects.

From the point of view of transparency, the analysis has also suggested the need to qualify the role of exemplifications and vagueness in corporate discourse. While exemplifications provide clarity, they often do so selectively, leaving certain aspects vague or open to interpretation. They normally increase the clarity and therefore accessibility of information, but do not necessarily imply precision and informativity. The mere presence of vague terms – fascinating as it is from a discourse point of view – does not provide a measure of transparency, which requires combined attention to issues of accessibility and informativity. The point of view of informativity also reminds us of the selective nature of providing information, suggesting two important limits to a focus on vague language in studies on transparency: attention to vagueness identifiers should concern their strategic forms, i.e. vagueness around key elements of corporate performance; the absence of vagueness identifiers should not be seen as greater informativity, as it can be accompanied by strategic inexplicitness.

Acknowledgements

This research was carried out with the support of the Italian Ministry of University and Research, as part of the national research project PRIN Communicating Transparency: New Trends in English-language Corporate and Institutional Disclosure Practices in Intercultural Settings, Grant number PROT 2020TJTA55, Years 2020–2022.

Bionotes

Marina Bondi is a Full Professor of English Language, Translation and Linguistics at the University of Modena and Reggio Emilia (Italy), where she has been the Funding Director of the Interuniversity CLAVIER centre (Corpus and Language Variation in English Research). She has published extensively in the field of genre analysis, EAP and corpus linguistics, knowledge dissemination and the impact of digital media on specialized discourse.

Annalisa Sezzi is Associate Professor in English Language, Translation and Linguistics at the Department of Education and Humanities, University of Modena and Reggio Emilia (Italy). Her research interests include translation, translation of children's literature, and popularization aimed at both young and adult audiences. She has published essays and articles on the above-mentioned research areas in both national and international journals and volumes.

Works cited

- Aiezza, Maria Cristina. "‘We may face the risks’ . . . ‘risks that could adversely affect our face.’" A Corpus-assisted Discourse Analysis of Modality Markers in CSR Reports." *Studies in Communication Sciences* 15.1 (2015): 68-76.
- Ball, Carolyn. "What is Transparency?" *Public Integrity* 11.4 (2009): 293-308.
- Bateman, John. *Text and Image: A Critical Introduction to the Visual/Verbal Divide*. London: Routledge, 2014.
- Bhatia, Vijay K. *Worlds of Written Discourse: A Genre-Based View*. London: Continuum, 2004.
- Breeze, Ruth 2012. "Legitimation in Corporate Discourse: Oil Corporations after Deepwater Horizon." *Discourse & Society* 23.1 (2012): 3-18.
- Bondi, Marina. "CSR Reports in English and Italian: Focus on Generic Structure and Importance Markers." *Language for Specific Purposes: Research and Translation across Cultures and Media*. Edited by Giuliana Garzone, Dermot Heaney and Giorgia Riboni. Newcastle-upon-Tyne: Cambridge Scholars Publishing, 2016a. 168-199.
- . "The Future in Reports: Prediction Commitment and Legitimization in Corporate Social Responsibility (CSR)." *Pragmatics and Society* 7.1 (2016b): 57-81.
- Bondi, Marina and Annalisa Sezzi. "Looking ahead: the different roles of forward-looking statements with will in transport industry reporting genres." *ESP across Cultures* 21 (2024): 13-30.
- Bondi, Marina and Danni Yu. "The Generic Structure of CSR Reports: Dynamicity, Multimodality, Complexity and Recursivity." *Discourse Communication and the Enterprise: When Business Meets Language*. Edited by Walter Giordano and Giuliana Garzone. Newcastle-upon-Tyne: Cambridge Scholars Publishing, 2018. 176-205.
- Bondi, Marina and Jessica J. Nocella. "The Use of Code Glosses in MA Dissertations in English and in Italian: A Pilot Study in an EMI Context." *International Journal of English for Academic Purposes* 4.1 (2024): 73-92.
- Calsamiglia, Helena and Teun A. van Dijk. "Popularization Discourse and Knowledge about the Genome." *Discourse & Society* 15.4 (2004): 369-389.
- Catenaccio, Paola. "Green Advertising and Corporate CSR Communication: Hybrid Discourses, Mutant Genres." *Genre(s) on the Move: Hybridization and Discourse Change in Specialized Communication*. Edited by Srikant Kumar Sarangi, Vanda Polese and Giuditta Caliendo. Napoli: ESI, 2011. 353-372.

- . "Representations of Corporate Philanthropy. A Linguistic Approach." *Discourse, Identities and Genres in Corporate Communication*. Edited by Paola Evangelisti Allori and Giuliana Garzone. Bern: Peter Lang, 2010. 121-142.
- . *Understanding CSR Discourse: Insights from Linguistics and Discourse Analysis*. Milan: Arcipelago, 2012.
- Channell, Joanna. *Vague language*. Oxford: Oxford University Press, 1994.
- Cheng, Winnie and Martin Warren. "Indirectness, Inexplicitness and Vagueness Made Clearer." *Pragmatics* 13 (2003): 381-400.
- Clark, Nichola A., Ardron, Jeff A. and Linwood H. Pendleton. "Evaluating the Basic Elements of Transparency of Regional Fisheries Management Organizations." *Marine Policy* 57 (2015): 158-166.
- Crawford Camiciottoli, Belinda. "Using English as a Lingua Franca to Engage with Investors: An Analysis of Italian and Japanese Companies' Investor Relations Communication Policies." *English for Specific Purposes* 58 (2020): 90-101.
- Cutting, Joan. "Introduction." *Vague Language Explored*. Edited by Joan Cutting. Basingstoke: Palgrave Macmillan, 2007. 3-20.
- Fuoli, Matteo. "Assessing Social Responsibility: A Quantitative Analysis of Appraisal in BP's and IKEA's Social Report." *Discourse and Communication* 6.1 (2012): 55-81.
- . "Building a Trustworthy Corporate Identity: A Corpus-Based Analysis of Stance in Annual and Corporate Social Responsibility Reports." *Applied Linguistics* 39.6 (2018): 846-885.
- Garzone, Giuliana. *Perspectives on ESP and Popularization*. Milano: CUEM, 2006.
- Gotti, Maurizio. "Reformulation and Recontextualization in Popularization Discourse." *Ibérica* 27 (2014): 15-34.
- Guziurová, Tereza. "Glossing an Argument: Reformulation and Exemplification in L2 Master's Theses." *Topics in Linguistics* 23.2 (2022): 18-35.
- Hinkel, Eli. "Giving Examples and Telling Stories in Academic Essays." *Issues in Applied Linguistics* 12 (2001): 149-170.
- Hyland, Ken. "Stance and Engagement: A Model of Interaction in Academic Discourse." *Discourse Studies* 7 (2005): 173-192.
- Hyland, Ken. "Applying a Gloss: Exemplifying and Reformulating in Academic Discourse." *Applied Linguistics* 28.2 (2007): 266-285.
- . "Genre and Academic Writing in the Discipline." *Language Teaching* 41.4 (2008): 543-562.
- Jin, Bixi. "A Corpus-Assisted Study of Vague Language in Corporate Responsibility Reports of the Cosmetics Industry." *Ibérica* 43 (2022): 77-102.
- Koskela, Merja and Belinda Crawford Camiciottoli. "Different Paths from Transparency to Trust?: A Comparative Analysis of Finnish and Italian Listed Companies' Investor

- Relations Communication Practices.” *Studies in Communication Sciences* 20.1 (2020): 59-76.
- Krämer, Benjamin and Christina Peter. “Exemplification Effects: A Meta-Analysis.” *Human Communication Research* 46.2-3 (2020): 192-221.
- Lin, Yuting. “Legitimation Strategies in Corporate Discourse: A Comparison of UK and Chinese Corporate Social Responsibility Reports.” *Journal of Pragmatics* 177 (2021): 157-169.
- Liu, Xiqin. “Multimodal Exemplification: The Expansion of Meaning in Electronic Dictionaries.” *Lexikos* 27.1 (2017): 287-309.
- Lischinsky, Alon. “In Times of Crisis: A Corpus Approach to the Construction of the Global Financial Crisis in Annual Reports.” *Critical Discourse Studies* 8 (2011): 153-168.
- Malavasi, Donatella. “‘Doing well by doing good’: A Comparative Analysis of Nokia’s and Ericsson’s Corporate Social Responsibility Reports.” *Discourse, Communication and the Enterprise: Genres and Trends*. Edited by Giuliana Garzone and Maurizio Gotti. Bern: Peter Lang, 2011. 193-212.
- . “Multimodal Strategies of Knowledge Communication in Corporate Social Responsibility Reports and Sustainability Webpages: A Comparative Analysis.” *Discourse Communication and the Enterprise: When Business Meets Language*. Edited by Walter Giordano and Giuliana Garzone. Newcastle-upon-Tyne: Cambridge Scholars Publishing, 2018. 230-248.
- . *Promotion in Banks’ Annual Reports: An Integrated Analysis of Genre, Evaluative Lexis and Institutional Identity*. Modena: Il Fiorino, 2007.
- . “The Necessary Balance Between Sustainability and Economic Success: An Analysis of Fiat’s and Toyota’s Corporate Social Responsibility Reports.” *The Language Factor in International Business: New Perspectives on Research, Teaching and Practice*. Edited by Priscilla Heynderickx, et al. Bern: Peter Lang, 2012. 247-264.
- Nistor, Cristina S., et al. “Approaching Public Sector Transparency through an Integrated Reporting Benchmark.” *Journal of Financial Reporting and Accounting* 17.2 (2019): 249-270.
- O’ Donnell, Michael. “Demonstration of the UAM CorpusTool for Text and Image Annotation.” *Proceedings of the 46th Annual Meeting of the Association for Computational Linguistics on Human Language Technologies: Demo Session* 13–16, 2008. <https://dl.acm.org/citation.cfm?doid=1564144.1564148>
- Oliveira, Alandeom W. and Adam Oliver Brown. “Exemplification in Science Instruction: Teaching and Learning through Examples.” *Journal of Research in Science Teaching* 53 (2016): 737-767.

- Overstreet, Maryanne. "Vagueness and Hedging." *Pragmatics of Society*. Edited by Gisle Andersen and Karin Aijmer. Berlin: Walter de Gruyter, 2011. 293-317.
- Paquot, Magali. "Exemplification in Learner Writing: A Cross-Linguistic Perspective." *Phraseology in Foreign Language Learning and Teaching*. Edited by Fanny Meunier and Sylviane Granger. Amsterdam: John Benjamins, 2008. 101-119.
- Rawlins, Brad. "Give the Emperor A Mirror: Towards Developing a Stakeholder Measurement of Organizational Transparency." *Journal of Public Relations* 21.1 (2009): 71-99.
- Rodríguez-Abruñeiras, Paula. "Exemplification Then and Now: A Historical Overview of English Exemplifying Markers." *Miscelánea: A Journal of English and American Studies* 55 (2017): 87-107.
- . "Exemplifying Constructions with *for example* and *for instance* as Markers: A Historical Account." *Corpus Linguistics and Variation in English: Theory and Description*. Edited by Joybrato Mukherjee and Magnus Huber. Amsterdam: Rodopi, 2012. 155-163.
- . "The History of *for example* and *for instance* as Markers of Exemplification, Selection, and Argumentation (1600-1999)." *Atlantis* 43.1 (2021): 133-153.
- Schnackenberg, Andrew K. and Edward C. Tomlinson. "Organizational Transparency: A New Perspective on Managing Trust in Organization-Stakeholder Relationships." *Journal of Management* 42.7 (2016): 1784-1810.
- Schnackenberg, Andrew K., Edward C. Tomlinson and Corinne A. Coen. "The Dimensional Structure of Transparency: A Construct Validation of Transparency as Disclosure, Clarity, and Accuracy in Organizations." *Human Relations* 74.10 (2021): 1628-1660.
- Skulstad, Aud. "Creating a 'Green' Image in the Public Sphere: Corporate Environmental Reports in a Genre Perspective." *Handbook of Communication in the Public Sphere*. Edited by Ruth Wodak and Veronika Koller. Berlin: De Gruyter Mouton, 2008. 181-201.
- Su, Hang and Lei Zhang. "Local Grammars and Discourse Acts in Academic Writing: A Case Study of Exemplification in Linguistics Research Articles." *Journal of English for Academic Purposes* 43 (2020): 1-11.
- Su, Hang, Yuqing Zhang and Meng H. Chau. "Exemplification in Chinese English-major MA Students' and Expert Writers' Academic Writing: A Local Grammar-Based Investigation." *Journal of English for Academic Purposes* 58 (2022): 101120.
- Su, Hang, Yuqing Zhang and Xiaofei Lu. "Applying Local Grammars to the Diachronic Investigation of Discourse Acts in Academic Writing: The Case of Exemplification in Linguistics Research Articles." *English for Specific Purposes* 63 (2021): 120-133.
- Whitehouse, Marlies and Perrin Daniel. "Comprehensibility and Comprehensiveness of Financial Analysts' Reports." *Studies in Communication Sciences* 15.1 (2015): 111-119.

- Xu, Hai. "Exemplification Policy in English Learners' Dictionaries." *International Journal of Lexicography* 21.4 (2008): 395-417.
- Yang, Yuanyuan and Ibrahim Noor Mala. "A Corpus-Based Comparative Study of Exemplification in Hard and Soft Sciences Research Articles: A Case of Chinese and English Authors." *GEMA Online Journal of Language Studies*. 23.4 (2023): 184-206.
- Yu, Danni and Marina Bondi. "The Generic Structure of CSR Reports in Italian, Chinese, and English: A Corpus-Based Analysis." *IEEE Transactions on Professional Communication* (2017): 1-19.
- Zillmann, Dolf and Hans-Bernd Brosius. *Exemplification in Communication: The Influence of Case Reports on the Perception of Issues*. New York: Routledge, 2012.