

Framing and Phrasing Intentions, Commitments and Achievements in Transparent ESG Communication

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Abstract

This paper proposes a methodological approach that integrates semiotics and cognitive linguistics to analyse how Equality, Diversity and Inclusion (EDI) are communicated in Environmental, Social, and Governance (ESG) reports, with a specific focus on the pharmaceutical industry. By combining Greimas's Semiotic Square with the notions of *construal* and *framing* from cognitive linguistics, this approach provides a nuanced analysis of how these companies structure and convey their EDI commitments. The method allows for a detailed exploration of key semantic oppositions (e.g., Diversity vs. Non-Diversity, Inclusion vs. Exclusion) and how these oppositions are framed to align with ethical imperatives or business strategies. The paper endeavours to demonstrate how linguistic choices and cognitive mechanisms shape stakeholder perceptions of transparency and corporate responsibility. By presenting a systematic tool for analysing the intersection of language, meaning-making, and corporate social responsibility, this study seeks to unveil how companies phrase their intentions, commitments and achievements in the domain of EDI.

Keywords: ESG reports, Equality, Diversity, Inclusion, Semiotics, Construal, Framing

1. Introduction

This paper proposes a methodological approach to analysing the concepts of Equality, Diversity, and Inclusion (EDI) in corporate discourse, with a specific focus on environmental, social, and governance (ESG) reports published by pharmaceutical companies. These corporate disclosures outline a company's policies, commitments, and initiatives in areas such as sustainability, ethical governance, and workforce diversity. In the pharmaceutical sector, they often highlight efforts related to healthcare access, responsible innovation, and

workplace inclusion. Due to their standardized structure and rhetorical flexibility, ESG reports provide a valuable resource for examining how companies frame their commitments to EDI.

Recent research has emphasized the evolving landscape of ESG reporting in the pharmaceutical industry. For instance, a bibliometric analysis and AI-based comparison of financial reports revealed that pharmaceutical firms have shown “a positive trend in pharmaceutical companies’ voluntary disclosure of environmental information in their financial reports” (Calciolari et al. 2024). Moreover, based on qualitative and quantitative methods, Wu (2024: 233) has underscored “the transformative potential of ESG practices in shaping a more sustainable, equitable, and accountable future for the healthcare industry and beyond”. Additionally, Jones et al. (2020) have highlighted that cultural diversity in pharmaceutical innovation teams boosts project completion and the creation of new intellectual property, stressing the role of inclusive practices in driving innovation.

While these studies offer important insights into ESG trends and strategic orientations, they do not deeply analyse the discursive and semiotic mechanisms through which values such as EDI are constructed within ESG reports. This is the gap the present study seeks to address. The approach adopted here is based on the recognition that, while these concepts manifest in different linguistic and discursive forms, they share an underlying semiotic structure that transcends their surface-level variations. As Lotman (1990) suggests, texts operate within a semiotic space, or *semiosphere*, where meaning is shaped by relationships rather than existing in isolated expressions. This recurring deep structure can be effectively modelled using Greimas’s semiotic square (Greimas, 1966; Greimas & Courtés, 1982), which provides a framework for understanding how concepts derive meaning through opposition, contradiction, and complementarity. A body of literature employing semiotic approaches in corporate and ESG discourse (González Pérez, 2017; Signori & Flint, 2019; Catellani & Ihlen, 2022) further validates the analytical value of this framework for unpacking the layered meanings in organizational communication. Building on this semiotic structure, I argue that the relational dynamics between EDI concepts allow for conceptual coherence despite the varied linguistic and discursive expressions through which they are construed. In this regard, the notion of *construal* (Langacker, 1987; Lakoff, 1987) is particularly relevant, as it highlights the cognitive and interpretative processes shaping these different formulations. Adopting an immanent viewpoint that focuses on the internal structures and inherent meanings within texts, rather than external influences, helps reveal the deeper values that persist beneath their surface manifestations. This perspective not only sheds light on how Equality, Diversity, and Inclusion are framed and negotiated across corporate discourse, but also offers a systematic examination of how these dynamics emerge in a specific textual genre, namely ESG reports in the pharmaceutical sector.

2. Greimas’s Semiotic Square

The semiotic square, developed by Greimas back in 1966, is a method of conceptual classification offering a valuable tool for the analysis of the relationships between concepts through their oppositions, contradictions, and complementarity:

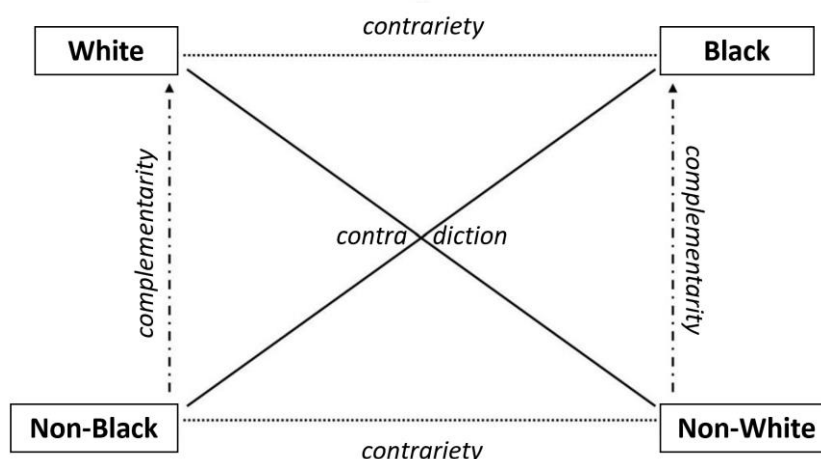


Figure 1. The semiotic square

Derived from Aristotle’s square of opposition, the semiotic square builds upon the idea that concepts are not isolated entities but are defined in relation to other concepts. At its core, the semiotic square starts with opposing concepts, for example “white” and “black”, which exist in a relationship of contrariety since they are direct opposites. From these two concepts, two additional categories are derived: “non-white” and “non-black”. These are in a relationship of subcontrariety, as they may overlap or share intermediate elements, such as grey, which is neither purely white nor black. The semiotic square identifies contradictions between concepts that cannot coexist or overlap, such as “white” and “non-white”, or “black” and “non-black”. In addition, it reveals logical implications, like how “white” implies “non-black” and “black” implies “non-white”. This approach makes it easier to analyse and refine the meaning of concepts by showing how they interact and depend on one another.

Now that the semiotic square has been established as a tool for understanding the relationship between opposing and complementary concepts, it can be applied to the domain of Equality, Diversity, and Inclusion (EDI), where similar tensions and interactions can be explored. This approach not only helps map conceptual oppositions but also reveals how linguistic structures shape and frame these tensions in corporate communication.

3. Cognitive and Functional Perspectives on ESG Communication

The notion of construal (Langacker, 1987; Lakoff, 1987) plays a crucial role in understanding how EDI are framed in corporate discourse. From a cognitive linguistic perspective, construal refers to the different ways in which the same semantic content can be structured and presented. As Langacker explains, construal is “the different ways in which we can conceptualize the same situation or state of affairs” (1987, p. 39), meaning that the same concept or situation can be represented in different ways depending on the linguistic choices made. Similarly, Lakoff highlights that “the way we construe something affects what we see, what we think, and how we act toward it” (1987, p. 88), underlining how construal influences

perceptions and behaviours. In ESG reports, these choices influence how intentions, commitments, and achievements are framed in pharmaceutical discourse.

A functional linguistic approach (Halliday & Matthiessen, 2014) further refines this analysis by examining how meanings are encoded in the lexico-grammatical system. As Halliday and Matthiessen state, “the lexicogrammar offers a range of resources for construing meaning, including processes, participants, circumstances, and structures, all of which can be used to express the same underlying meaning in different ways” (Halliday & Matthiessen, 2014, p. 28). This highlights how lexico-grammatical choices shape meaning, offering different ways to convey the same conceptual content. Particularly relevant here is the distinction between material and mental processes, which differentiates between tangible actions and cognitive stances, framing corporate responsibility in different ways. Additionally, grammatical metaphor (Halliday, 1994) is a key strategy in ESG communication. Abstract concepts such as EDI are often nominalized, shifting the focus away from concrete actions toward abstract, generalized principles. This transformation not only enhances the stability and authority of corporate discourse but also naturalizes commitments, making them appear self-evident and unquestionable.

By integrating cognitive and functional perspectives, this approach seeks to unveil the fluid nature of meaning in discourse, illustrating how linguistic choices not only reflect but also actively construct and negotiate corporate values. Core conceptual values emerge dynamically, shaping corporate identities and influencing stakeholder engagement within ESG communication.

4. Data Management

This study is based on a corpus compiled by the research Unit at Sapienza University of Rome within the framework of the PRIN project *Communicating Transparency: New Trends in English-Language Corporate and Institutional Disclosure Practices in Intercultural Settings*. While the project explores broader trends in corporate and institutional communication, the Sapienza research Unit specifically investigates linguistic and semiotic practices in ESG reporting within the pharmaceutical sector. The details of the corpus are presented in Table 1 below.

Table 1. The corpus

Company	Tokens	%	Company	Tokens	%
Company1	21,408	6.8	Company5	17,631	5.6
Company2	78,781	25.1	Company6	56,283	18
Company3	14,103	4.5	Company7	33,089	10.6
Company4	79,959	25.5	Company8	12,164	3.9
Total tokens: 313,418					

To ensure privacy, all examples have been anonymized, with company names, product names, and other identifiable details replaced by placeholders (e.g., [product name], [date], [disease name], [region/area], [number], etc.). This approach guarantees that specific corporate identities and market information are not disclosed, thereby safeguarding confidentiality and preventing recognition of the companies under analysis. To maintain the integrity of the linguistic analysis, ChatGPT was used to generate de-identified excerpts that accurately reflect the linguistic patterns and discursive strategies observed in the original texts. Each excerpt underwent manual validation to ensure consistency with the methodological framework adopted in this study. Rather than examining the discourse of individual companies, this study aims to illustrate a methodological approach that explores how meaning is constructed and communicated within a specific textual genre. By focusing on recurring linguistic and semiotic patterns, it provides a systematic framework for analysing ESG discourse in the pharmaceutical sector. Even with explicit references removed, the discursive structure and rhetorical strategies remain intact, confirming the role of data management as a persuasive tool in shaping corporate identity.

5. Conceptualizing and Construing Equality

To begin our exploration of the meaning of Equality, we can apply Greimas's semiotic square as a tool to map out the relationships between opposing and complementary concepts within the pharmaceutical discourse analysed. By projecting the relevant terms onto the four corners of the square (Figure 2), we can gain insights into how conceptual oppositions such as Equality and Inequality are framed and represented in corporate texts.

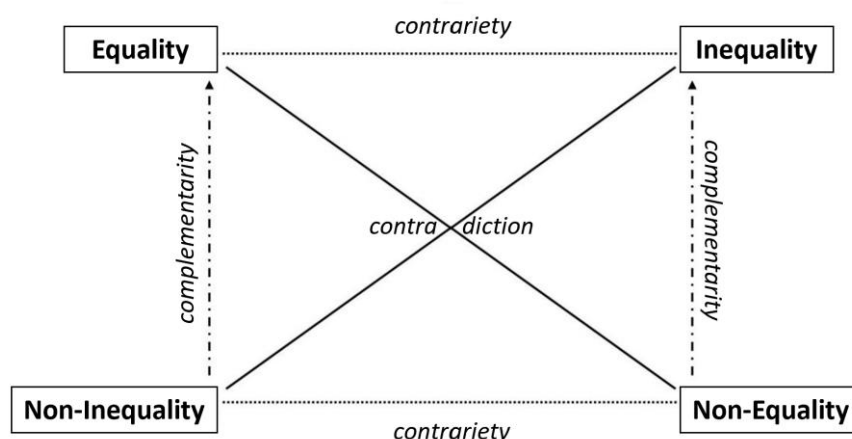


Figure 2. Semiotic square for Equality

5.1 Equality

Each side of the semiotic square reflects commitments, intentions, achievements, and their linguistic realizations, corresponding to the four conceptual dimensions of the model. Much like the binary opposition of “white” and “black”, Equality and Inequality can be understood as opposites, with Equality representing fairness and equal treatment, while Inequality embodies unfairness and discrimination. However, the semiotic square extends beyond this simple binary by incorporating the contradictory Non-Equality and the complementary Non-Inequality. This framework allows for a more flexible, context-dependent understanding of Equality. Non-Equality encompasses various forms of unequal distribution, including racial and gender disparities, while Non-Inequality reflects efforts to promote fairness by acknowledging and accommodating differences without necessarily achieving full Equality. Equality is often articulated through commitments aimed at reducing disparities or ensuring equal opportunities for all.

- (1) In accordance with our sustainability strategy, we want to enable [number] million [product] users in [region] to gain access to [product] by [year].
- (2) We recognize health as a fundamental right. Providing healthcare solutions is at the heart of our mission; we are committed to advancing medical science to improve lives worldwide.

In (1) and (2), the company is construed as a “Sensor” that is, “an entity ‘endowed with consciousness’” (Halliday and Matthiessen, 2014, p. 201), actively engaging in cognitive and desiderative processes like *want* and *recognize* to promote access to healthcare. This construal emphasizes the company’s agency in shaping Equality-related commitments, highlighting its role as an active participant in promoting equal opportunities. In (1), the desiderative verb *want* signals an intentional effort to achieve Equality by expanding access to [product], framing the company as an active agent striving for equal opportunities. In (2),

the cognitive mental process *recognize* reinforces the company's role in acknowledging health as a human right, strengthening its commitment to fairness. The company is thus positioned as an ethical actor rather than merely a market-driven entity. This ethical positioning is further reinforced by an identifying relational clause featuring the equative verb *is*, which establishes healthcare solutions as the company's core value. A closer inspection of the discursive strategies employed in (2) reveals a PART-FOR-WHOLE metonymy (Lakoff & Johnson, 1980; Evans & Green, 2006), where the company is conceptually represented through healthcare solutions. More specifically, this is a case of synecdoche, as healthcare solutions encapsulate its entire corporate identity. By equating its mission with the provision of healthcare, the company foregrounds an ethical, mission-driven image rather than a purely commercial one. This emphasis on Equality in healthcare enhances the company's salience, drawing attention to its commitment to health and fair access while backgrounding other possible aspects of its role in the healthcare system.

5.2 Inequality

Various segments of ESG reports articulate positions along the Equality-Inequality spectrum, with some sections foregrounding Equality, while others present Inequality as a dominant construal. The concept of Inequality is dynamically shaped through specific linguistic realizations, which bring to the fore the multiple facets of social and economic disparity. A key strategy in this construction is the use of negative “clauses of possession” (Halliday & Matthiessen, 2014), either realized as a verbal process in the negative polarity (*do not have*) or encoded within a nominal group (*a lack of*). Additionally, Inequality can be circumstantially construed through an adverbial group as in *inadequately trained medical personnel*, which strengthens a sense of scarcity:

(3) Millions of individuals in various regions around the world do not have access to essential medical care. According to [relevant authority], several factors contribute to this situation: a lack of medicines, poverty, and inadequately trained medical personnel.

Through these linguistic choices Inequality is framed as an impersonal social and healthcare issue not tied directly to corporate agency or responsibility. In the second sentence of (3), the use of *According to* exemplifies what Halliday and Matthiessen (2014) describe as “Angle”, a form of projection realized through complex prepositions. This strategy introduces an external voice into the text, lending authority to the claim while simultaneously distancing it from corporate responsibility. By framing Inequality as an issue validated by an external source, the text reinforces the idea of an objective and structural problem rather than one linked to corporate agency. Furthermore, the right pole of the semiotic square, which gives discursive form to Inequality, can be articulated through another lexico-grammatical resource, that is, “inexact Numeratives” (Halliday & Matthiessen, 2014), such as *Millions of* (in 3) or in *Approximately two-thirds* and *more than [number] million* in (4).

(4) Approximately two-thirds were allocated to low- and lower-middle-income countries, with more than [number] million doses delivered to [number] countries through the [global initiative] in [year].

Indeed, in (4), Numeratives such as *Approximately two-thirds* and *more than [number] million* function not only as quantifiers but also as strategic linguistic choices that shape the perception of Inequality. By emphasizing large-scale figures, these expressions highlight the breadth of the intervention, reinforcing the idea of a substantial corporate effort. At the same time, their inherent imprecision introduces a degree of interpretative flexibility, allowing the company's impact to appear significant without being tied to exact measurable outcomes.

5.3 Non-inequality

At times, the company's discourse shifts to another side of the semiotic square, depicting a state in which significant inequalities are absent; however, there is no explicit drive toward achieving full Equality. Here, Non-Inequality refers to actions that recognize and accommodate differences without necessarily striving for uniform treatment. A similar approach suggests a pragmatic adjustment of policy rather than a systematic challenge to Inequality, highlighting the complementary relationship between these two poles. Rather than positioning itself as a direct negation of Inequality, Non-Inequality functions as a moderated stance that acknowledges disparities while adapting existing frameworks to accommodate Diversity:

- (5) We are committed to ensuring that our [healthcare initiatives] represent the diversity of the populations we serve, by embedding diversity and inclusion parameters into the entire [development process] lifecycle.

Here, the company's approach aligns with Non-Inequality, as it modifies its practices to accommodate Diversity rather than implementing identical conditions for all participants. The focus is on ensuring representation rather than enforcing uniformity. The use of *ensuring* instead of the possible alternative "achieving" reflects a deliberate decision along the paradigmatic axis. While "achieve" would suggest a definitive completion of goals, "ensure" conveys an ongoing commitment to the process, aspectualizing the effort as continuous rather than finite. As Fenice and Mocini (2025, forthcoming) pointed out, this linguistic feature signals a commitment that is flexible and continuous, rather than an immediate or transformational change. Additionally, the material process "embed" plays a crucial role in this context, as it conveys an active effort to incorporate Diversity and Inclusion into the existing framework. Unlike mental processes, which always involve a "Senser" (that is, an entity perceiving or experiencing something), or possessive processes, which indicate the presence or absence of specific resources or opportunities, material processes highlight the company's role in actively reshaping its practices to meet different needs. This articulation embodies the pole Non-Inequality of the semiotic square, emphasizing that the company is not pursuing complete uniformity or systemic transformation, which would align with Non-diversity. Instead, by focusing on pragmatic adjustments and representation, the company seeks to accommodate Diversity without fundamentally altering the existing structures.

Similarly, in (6) below, the aspect of durativity is explicitly marked circumstantially through the adverb *currently* reinforcing the idea that access to [product] is an ongoing practice rather than a transformative change:

(6) We already currently provide [product] to [number] million [users] in [region/area].

The emphasis here is on continuity and maintenance rather than disruption, framing Non-Inequality as a situation where accommodations are made without necessarily addressing systemic disparities. Thus, the company's language mirrors a dynamic process of adaptation rather than demonstrating a strong commitment to reducing inequalities.

5.4 Non-equality

In the case of Non-Equality, disparities are neither questioned nor actively addressed. Unlike Non-Inequality, which seeks to adapt policies to accommodate different needs, Non-Equality involves a lack of recognition or proactive action to level disparities. This reflects a scenario where unequal conditions are either accepted or deliberately maintained:

(7) Access to [product] is not adequately guaranteed in many regions of the world.

In (7), the phrase *not adequately guaranteed* signals a structural and unresolved inequality. The reference to *many regions* implies systemic disparities without necessarily framing them as a problem to be corrected. This construction exemplifies a grammatical metaphor (Halliday & Matthiessen, 2014), where the process of guaranteeing access is reworded as a nominalized passive structure. Instead of explicitly stating who is responsible for ensuring access (e.g., "The company does not adequately guarantee access to [product]"), the passive form erases agency, making inequality appear as an external condition rather than the consequence of specific policies. At times, Non-Equality is not just a passive state but an active approach, where interventions follow selective priorities rather than a full commitment to equality.

(8) Our approach involves adapting our programmes to align with local systems and delivering affordable [product] to [patients].

Unlike in Non-Inequality, where adaptation is framed as a means of inclusion, here *adapting* and *align with local systems* imply working within existing inequalities rather than challenging them to equalize conditions. Similarly, *delivering affordable [product] to [patients]* suggests a targeted intervention driven by economic or geographic considerations rather than a universal commitment to access. In (7) and (8), Non-Equality manifests either as a static state, where inequality remains unresolved (*not adequately guaranteed*), or as a selective approach that operates within unequal systems without modifying them (*delivering affordable [product]*). This distinguishes Non-Equality from Non-Inequality, which at least acknowledges differences and seeks to adapt in ways that promote greater inclusion.

6. Conceptualizing and Construing Diversity

As with the previous concept of Equality, the notion of Diversity can also be explored through the semiotic square, which maps the concept along its oppositional axes: Diversity – Homogeneity – Non-Homogeneity – Non-Diversity.

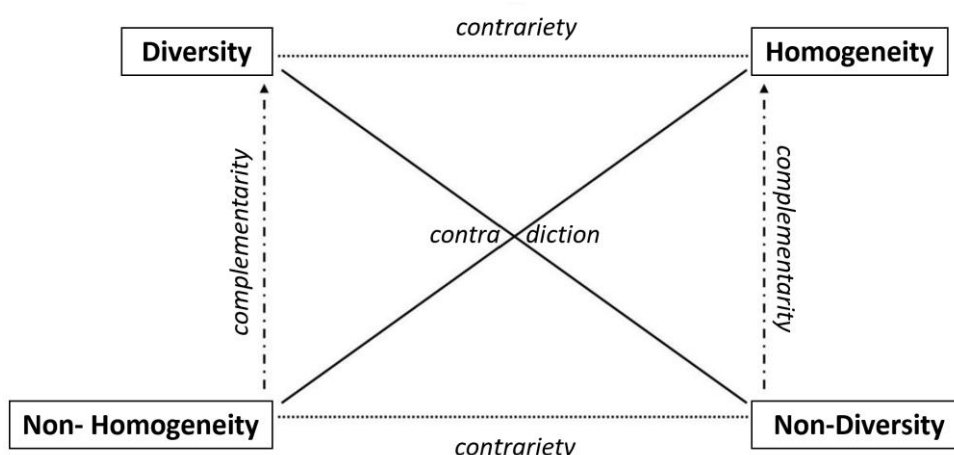


Figure 3. Semiotic square for Diversity

6.1 Diversity

The model depicted in Fig. 3 reflects how Diversity is construed in pharmaceutical ESG reports. In this discourse, Diversity is not merely an outcome but an active principle embedded in corporate strategies. Specifically, the Diversity pole of the square emphasizes the inclusion of demographic factors such as ethnicity, gender, and socio-economic background, not only in clinical trials but also in other areas of corporate governance.

Linguistically, Diversity is often constructed through highly schematic terms. As Langacker (2009, p. 6) puts it, “By specificity (or conversely, schematicity), I mean the level of precision and detail at which a situation is characterized (how coarse-grained or fine-grained)”. He posits that schematicity refers to the degree of abstraction in the conceptual structures represented by linguistic expressions. Expressions such as *broad representation* and *inclusivity* in (10) below have wide contextual applicability and signal a commitment to Equity while leaving the mechanisms of implementation unspecified:

(10) [Company Name]’s late-stage clinical trials actively prioritized participant diversity, ensuring broad representation and inclusivity to address the uneven impact of global health crises on different communities.

This level of abstraction allows Diversity to be framed as a guiding principle rather than a concrete, measurable action, reinforcing the discursive flexibility of corporate commitments. Accordingly, Diversity is presented not only as an outcome but as an active priority embedded in trial design. In (11) below, the expression *mirror the diversity* underscores the intent to engage a wide range of populations:

(11) Our clinical development is structured to promote trial populations that mirror the diversity of the communities we serve, ensuring fair access to cutting-edge treatments.

Notably, the verbal process *ensuring*, in (10) and (11), is not a neutral choice but a strategic one. As Nuyts (2001, p. 35) observes, “Epistemic modality expresses a speaker’s degree of commitment to the truth of a proposition, ranging from full certainty to weak possibility, with intermediate degrees allowing for strategic ambiguity in discourse”. By opting for *ensuring*, the company deliberately positions itself at an intermediate level of epistemic modality, balancing between commitment and interpretative openness. This choice allows corporate discourse to project an active stance on Diversity while simultaneously avoiding absolute claims regarding outcomes. The result is a carefully calibrated message that aligns with corporate strategies of flexibility and accountability without imposing rigid evaluative criteria.

6.2 Homogeneity

The opposite of Diversity, Homogeneity, refers to uniformity within the trial population, often aimed at ensuring precision and control in research. This side of the square highlights a focused, selective approach to participant recruitment, where a narrow demographic is chosen to minimize variability and achieve more precise, targeted outcomes. The emphasis placed on precision is a type of construal based on specificity (Langacker, 2008), where reducing the scope of variability to a manageable level allows for greater methodological rigor. In some clinical research designs, for example, Homogeneity is necessary to reduce bias. Trials may seek to limit participant variability to better understand specific mechanisms or responses. This approach is linguistically constructed using terms such as *specific*, *selective*, and *controlled*, signalling the precise nature of the study group and the epistemic authority of the research. Instances of Homogeneity can be found in clinical trial design, where specific demographic or genetic criteria are prioritized:

(14) A clinical trial exclusively including male participants from a specific ethnic group to study treatment effects in a controlled environment.

(15) [Pharmaceutical Company 3]’s rare disease clinical trials focused on specific genetic markers to yield clearer results with a controlled participant pool.

(16) [Pharmaceutical Company 4]’s targeted pharmaceutical trials for niche conditions, where strict selection criteria ensure scientific rigor.

In these examples, the emphasis is on control and specificity. For instance, in (14), the focus is on limiting the participant pool to a particular gender and ethnic group to minimize variability and ensure precise outcomes. Similarly, in (15) and (16), the focus on targeting specific genetic markers or strict selection criteria highlights the importance of precision and control for scientific rigor.

However, a single example can transition between Diversity and Homogeneity, depending on how it is framed:

(17) [Company Name]’s trial design emphasized both participant diversity and targeted genetic criteria to ensure precise, inclusive outcomes across global populations.

In (17), Diversity is framed as an active principle through phrases like *inclusive outcomes* and *global populations* suggesting a broad and diverse approach to the study. However, the mention of *targeted genetic criteria* introduces an element of Homogeneity, signalling a selective, controlled approach to participant recruitment aimed at precision. This example effectively demonstrates the dynamic nature of the semiotic square, where the framing of the study can shift between the poles of Diversity and Homogeneity depending on the desired outcome. Perspectivation plays a key role in this dynamic, as the framing of the trial changes according to the perspective taken: when focusing on Diversity, the emphasis is on inclusivity and broad representation, while the introduction of Homogeneity through genetic criteria highlights the importance of control and precision in scientific research. This fluidity illustrates how the semiotic square enables adaptable meaning construction. By adjusting perspectivation, corporate discourse can strategically navigate between these two concepts that can coexist and transition depending on the study's strategic goals.

6.3 Non-Homogeneity

This side of the square represents a situation where the population is not homogeneous, but there is no deliberate effort to create a balanced or diverse group. The participant pool may be a random mix, with no structured attempt to ensure either Homogeneity or intentional Diversity.

(20) A trial that randomly recruits participants from various backgrounds without focusing on creating a specific balance of diversity.

(21) A trial that selects participants randomly from a general population, without a focus on either diversity or homogeneity.

In this context, the language tends to emphasize broad participation while avoiding explicit demographic criteria, using terms and expressions such as *randomly*, *without...creating*, *unspecified*, or *general* to describe the recruitment process. Cognitively, this framing employs a schematic construal, which makes the trial or policy seem comprehensive without specifying participant composition. Phrases like *a broad range of participants from different regions and backgrounds* may indicate geographic diversity but do not necessarily imply a structured effort to ensure representation across key variables such as race, gender, or socio-economic status. The concept of Non-Homogeneity operates in a complementary relationship with Diversity. While Diversity aims for balanced representation, Non-Homogeneity signifies the absence of uniformity in the participant pool. This interplay highlights that a lack of structured Diversity efforts does not inherently imply Homogeneity; rather, it allows for varied composition that remains unintentional and unregulated. The language used in this context often foregrounds randomness and neutrality, with terms such as *broad participation* or *unspecified recruitment* which highlight the absence of a specific focus on participant characteristics.

Additionally, the use of *without* in these examples aligns with Langacker's (2008) perspective on negation, where the absence of a particular feature (in this case, structured Diversity or Homogeneity) remains conceptually salient despite not being explicitly asserted:

“Negation does not simply exclude a situation from consideration; rather, it evokes it as a mental reference point and then denies its validity in the given context” (Langacker, 2008, p. 262). According to Langacker, expressions with *without* do not merely indicate a lack but actively invoke the missing element as part of the conceptual frame. This reflects his notion of “profiling” and “background” (Langacker, 1991): even when Diversity or Homogeneity is absent, it is still conceptually present as an implicit contrast. In (20), *without focusing on creating a specific balance of diversity* makes Diversity more salient by emphasizing its absence, suggesting that such balance was a possible option but was not pursued. Similarly, in (21), *without a focus on either diversity or homogeneity* keeps both concepts in cognitive focus, despite their exclusion, reinforcing the implicit contrast with intentional recruitment strategies. Thus, even if a trial does not explicitly aim for Diversity or Homogeneity, its linguistic framing still activates these ideas through negation, influencing how the recruitment process is interpreted.

While Non-Diversity refers to a lack of structured efforts toward Diversity, Non-Homogeneity reflects a situation where there is no uniformity but also no deliberate structuring. However, both concepts can overlap, as a trial characterized by Non-Diversity may also unintentionally result in a Non-Homogeneity situation due to random selection practices that do not consider demographic constraints. This intersection underscores the complexity of participant recruitment strategies in clinical trials, revealing how an absence of intentionality can lead to both a lack of diversity and an absence of homogeneity in representation.

6.4 Non-Diversity

Non-Diversity refers to a scenario where diversity is not actively considered in trial design. It does not necessarily equate to Homogeneity; rather, it reflects a lack of intentional effort to ensure demographic representation. In this context, Non-Diversity suggests a passive stance toward inclusivity, where participant recruitment occurs without explicit diversity goals. Non-Diversity can be understood as either an oversight or a lack of structured effort toward Inclusivity. This may result from resource constraints, time limitations, or the perception that diversity is not essential for a given trial. Rather than stemming from deliberate Exclusion, Non-Diversity arises from the absence of strategies to promote Diversity. It represents a passive approach to participant selection, where recruitment follows general criteria without a structured effort toward Inclusivity.

(18) A clinical trial where diversity is not a priority in participant recruitment, leading to an unbalanced participant pool.

(19) Early-stage [vaccine] trials that focused primarily on regions with easier patient recruitment, unintentionally excluding broader populations.

In (18), the failure to prioritize Diversity results in an unbalanced participant pool. Here, Non-Diversity is framed as a consequence of passive recruitment rather than explicit Exclusion. This framing highlights that this lack of effort does not necessarily imply Exclusion but rather indicates that Diversity simply was not considered a priority. Similarly,

(19) offers a narrative where early-stage trials focusing on regions with easier patient recruitment unintentionally exclude broader populations. Both cases illustrate the passive nature of this approach, which showcases how Non-Diversity is not part of the trial's explicit goals or framework. Within the semiotic square, Non-Diversity occupies a neutral zone, distant from both Diversity and Homogeneity, as it stems from inaction rather than intention. Cognitively, Non-Diversity is less salient than the other poles, as it is defined by negation: the lack of an active stance toward Inclusivity. It often becomes noticeable only when people recognize that certain groups are not well represented in a study or trial, and this awareness may emerge only later during the analysis of the results.

7. Conceptualizing and Construing Inclusion

In pharmaceutical ESG commitments, Inclusion embodies the highest level of engagement, fostering equity and active representation within corporate governance and operations. As with the previously examined concepts, the semiotic square helps to capture its nuances and understand how it is framed in corporate discourse. Once again, this analytical tool clarifies how Inclusion is positioned vis-à-vis other implicit or explicit stances within ESG narratives (Figure 4).

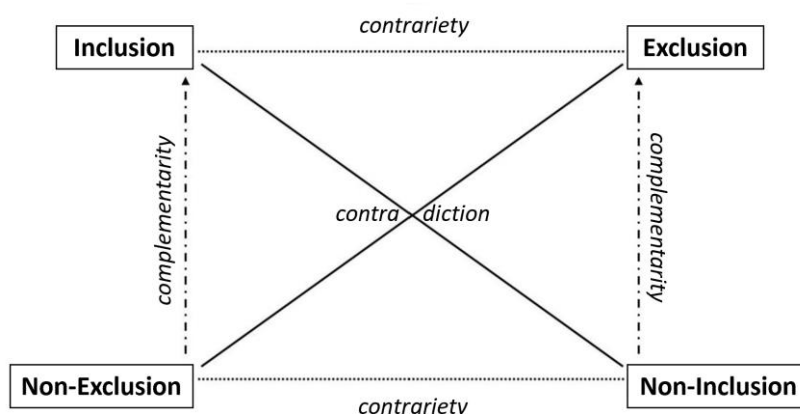


Figure 4. Semiotic square for Inclusion

7.1 Inclusion

Against this background, Inclusion is not merely a passive acknowledgment of Diversity but a deliberate commitment to integrating underrepresented groups through targeted policies and strategic initiatives. In pharmaceutical ESG reports, Inclusion is framed as a core governance principle, shaping policies that drive systemic, measurable change. Unlike superficial approaches that risk marginalizing Inclusion itself, it is designed to ensure equity and representation in a structured, intentional manner. The language used in ESG reports constructs Inclusion not as a peripheral initiative, but as an essential corporate value. This framing underscores both the ethical imperative and the business rationale for fostering inclusive environments, while strategically highlighting measurable actions to reinforce

credibility and transparency. Furthermore, Inclusion is among the most scrutinized ESG commitments, as companies are assessed not only on their aspirations but on concrete policy implementation and tangible impact.

(23) [Company name]’s Diversity and Inclusion strategy includes specific initiatives aimed at increasing the representation of women, ethnic minorities, and individuals with disabilities in clinical trials, as well as promoting equitable access to healthcare.

Here Inclusion is not left to emerge incidentally but is actively cultivated through deliberate corporate strategies. The company’s focus on increasing representation in clinical trials demonstrates a structured commitment to addressing healthcare access disparities. The construal here is both explicit and intentional: terms such as *strategy*, *specific initiatives*, and *equitable access* signal the establishment of systematic mechanisms to prioritize Inclusion. The precise and action-oriented language reinforces the company’s commitment, positioning Inclusion as a strategic, non-negotiable priority.

(24) We empower and promote the social and economic inclusion of all, regardless of age, gender, disability, race, ethnicity, origin, religion, economic status, or any other factor.

This statement encapsulates the company’s broad commitment to Inclusion. The deliberate use of *empower* and *promote* signals a proactive approach, ensuring that no individual is excluded due to demographic characteristics. Rather than framing Inclusion as a compliance-driven obligation, the company presents it as a fundamental pillar of its governance and corporate culture. Both *empower* and *promote* share the semantic trait of “active facilitation”, implying not just permission but encouragement and structural support. While *empower* conveys the idea of granting individuals the means or authority to act, *promote* suggests an active effort to advance or elevate a cause. As Evans & Green (2006, p. 157) argue, “lexical items that share overlapping semantic features can activate the same conceptual domain, reinforcing particular aspects of meaning within discourse”. In this case, the co-occurrence of *empower* and *promote* strengthens the conceptualization of Inclusion as an active, ongoing process rather than a passive condition.

(25) [Company name] is proactive in increasing relationships with small and diverse suppliers, including minority-, veteran-, women-, LGBTQ+-, and service-disabled-owned businesses, among others.

(25) extends the discussion of Inclusion beyond workforce representation, demonstrating its integration into corporate supply chain strategies. The emphasis on *proactive* engagement underscores the company’s intentional effort to integrate diverse groups into its business ecosystem. The phrase *increasing relationship* conveys an ongoing, strategic initiative rather than a one-time effort. The choice of words like *proactive*, *diverse*, and *support* reinforces Inclusion as a deliberate, long-term business strategy, rather than a reactive or symbolic gesture.

7.2 Exclusion

Exclusion represents a state in which certain groups are systematically prevented, whether explicitly or structurally, from participating in corporate activities, decision-making, or benefits. In ESG discourse, this can be framed through policies, organizational barriers, or historical structures that systematically disadvantage specific demographics. While direct exclusion is rarely acknowledged in pharmaceutical ESG reports, the way Exclusion is framed and mitigated within corporate communication is critical. Companies may address Exclusion by recognizing systemic inequities, yet the extent to which they take responsibility varies significantly.

(26) The absence of diverse suppliers in certain industries can result in exclusionary practices, limiting opportunities for small, minority-owned businesses due to established supplier networks and vendor requirements.

Here, Exclusion is illustrated by the systemic barriers that prevent minority-owned suppliers from entering established supply chains. Supplier qualification criteria and the existing networks create structural obstacles, which, although not overtly discriminatory, tend to disproportionately exclude small, minority-owned businesses from competing. The framing of *absence* and *limiting* highlights that Diversity is absent not due to a lack of intent, but because of entrenched systems that unintentionally perpetuate Exclusion. The phrase *exclusionary practices* implies that these practices operate by reinforcing certain standards that minority groups struggle to meet, despite their capabilities. As Fenice and Mocini (2025, forthcoming) claim, ESG reports often frame Exclusion as a societal issue rather than as a direct consequence of the company's actions (i.e., using expressions like "historical barriers exist" rather than "our policies have contributed to exclusion"). This strategy externalizes responsibility, positioning the company as responding to an inherited challenge rather than maintaining exclusionary structures.

(27) Our updated Global DEI Strategy and Framework intends to further embed DEI into our workplace and our purpose through defined enterprise priorities and expectations, new roles and accountabilities.

In (27) the company sets clear expectations around DEI, which implicitly delineate inclusionary and exclusionary boundaries. Employees or stakeholders who do not embrace these goals may find themselves marginalized or misaligned with the company's evolving vision. The phrasing *defined enterprise priorities and new roles and accountabilities* create a framework that, while promoting Diversity, also establishes normative expectations that distinguish between those who conform to these principles and those who do not. This suggests that Inclusion, as framed here, may inadvertently function as a new gatekeeping mechanism, reinforcing a different kind of Exclusion.

7.3 Non-Exclusion

Non-Exclusion refers to the absence of explicitly exclusionary mechanisms, yet it does not entail deliberate efforts to foster Inclusion. Rather than proactively engaging underrepresented groups, this stance ensures they are not formally barred while leaving their

participation largely contingent on external factors. Companies emphasizing Non-Exclusion often invoke neutrality discourse, favouring equal opportunity rhetoric over equity-driven interventions. In ESG reports, phrases like *open access* and *fairness* project an image of impartiality but do not necessarily translate into structured mechanisms for addressing disparities. The cognitive framing of Non-Exclusion constructs a permissive but non-committal environment, where the absence of formal barriers coexists with the lack of targeted strategies. While this approach is often justified as a commitment to fairness, its effectiveness remains difficult to quantify due to the absence of measurable Inclusion efforts.

(28) We expect all managers, employees, contractors, and agents to be accountable for our culture of inclusion, transparency, and integrity.

This statement establishes a generalized accountability framework without delineating concrete strategies for achieving Inclusion. The use of *expect* implies a deontic but non-coercive directive, setting a standard of adherence rather than fostering an active commitment. As Fairclough (2003) argues, corporate discourse often naturalizes certain values by presenting them as pre-existing norms rather than as objectives requiring deliberate intervention. In this case, the phrasing of *expect* reinforces the assumption that Inclusion is already embedded within the organization, rather than positioning it as a goal that necessitates concrete action. This choice of wording aligns with a discourse of neutrality, which is central to the conceptualization of Non-Exclusion: rather than actively fostering Inclusion, the company ensures that no one is formally excluded but does not implement structured efforts to enhance representation.

(29) If we become aware of violations of law or policy, we investigate the issue and, where appropriate, implement disciplinary measures.

The statement in (29) reflects the company's commitment to ensuring fairness and preventing exclusion by addressing violations, but it does not establish a proactive framework for Inclusion. The phrase *where appropriate*, introduces epistemic gradience, signalling a conditional and discretionary rather than absolute commitment to redressing Exclusion. The emphasis on compliance and corrective actions reinforces a reactive stance, suggesting that the company prioritizes maintaining order and fairness but does not proactively seek to integrate underrepresented groups. By prioritizing investigation and discipline, the company treats Inclusion as a compliance issue rather than a strategic priority for meaningful change.

7.4 Non-Inclusion

Non-Inclusion describes a corporate stance where Inclusion is neither obstructed nor explicitly prioritized. Unlike Non-Exclusion, which relies on neutrality discourses, Non-inclusion is characterized by a lack of structured commitments and a discourse that remains vague and non-committal. Instead of actively inhibiting participation, it fails to establish clear pathways for integrating marginalized groups. The cognitive framing of Non-Inclusion within pharmaceutical ESG discourse plays a pivotal role in shaping stakeholder perception, as it allows companies to maintain an ambiguous but socially acceptable positioning. This ambiguity is reinforced through vague commitments, the

absence of measurable objectives, and reliance on generalized ethical principles rather than equity-driven actions. By leveraging strategically neutral phrasing, Non-Inclusion enables companies to project alignment with ESG expectations while minimizing accountability for tangible progress.

(30) [Company's name] partners with local chambers of commerce and external organizations to help small suppliers, but they don't necessarily focus on diversity within these collaborations, leading to a more general form of supplier support.

This case exemplifies Non-Inclusion through procedural neutrality: while no barriers prevent diverse suppliers from participating, no mechanisms ensure their prioritization. The phrasing *general supplier support* frames the initiative as inclusive in principle, but avoids explicit reference to diversity, allowing for flexibility without accountability. The absence of targeted Inclusion strategies reflects a reliance on existing market dynamics without efforts to rebalance access to opportunities:

(31) [company's name] upholds ethical standards for decisions and actions in every market where it operates; maintains global privacy policies to which all its businesses worldwide must adhere.

In (31) the co-occurrence of the verbs *upholds* and *maintains* creates a nuanced overlap in meaning. While “maintain” suggests a passive continuity of existing structures, “uphold” implies a more active support for principles and values. In this context, *upholds* indicates a commitment to values but lacks specific actions toward Inclusion. Conversely, the notion of “maintaining” ethical standards may suggest that the company simply continues existing practices without actively addressing Inclusion. Thus, while projecting a commitment to ethics, the company risks falling into Non-inclusion, characterized by a passive acceptance of the status quo rather than proactive engagement with marginalized groups.

(32) [Company's name] expects employees to comply with its Code of Conduct and all associated policies, procedures, guidelines, and trainings.

The foregoing example may be a quintessential compliance-oriented statement, where adherence to formal policies substitutes for structural commitment to Inclusion. By framing Diversity within a regulatory framework, this discourse depoliticizes Inclusion, transforming it from an active process into a static compliance requirement. The emphasis on *guidelines* and *trainings* suggests institutional oversight but no explicit intent to cultivate systemic diversity. Here, Fairclough's (2003) analysis of corporate discourse is relevant: companies often construct Inclusion as a normative expectation rather than a transformative process, thereby reinforcing a framework where Diversity is assumed rather than actively pursued.

8. Conclusion

The methodological approach proposed here, while applied to pharmaceutical discourse, has broader potential. Its flexibility lies in the dynamic nature of the semiotic square, designed to trace semantic fluctuations among the interrelated concepts of Equality, Diversity, and

Inclusion. Each concept is understood in relation to its opposites, permitting a nuanced exploration of shifting meanings and evolving discursive constructions.

This framework delves into how the deep-seated values in a text emerge in response to the pragmatic objectives of communication. By uncovering the interplay between linguistic choices and communicative intent, it reveals how corporate discourse moulds stakeholder perceptions and aligns messaging with ethical imperatives.

Additionally, this model could prove valuable in educational contexts. With appropriate adaptations, it may serve as a heuristic tool to creatively capture semantic nuances and linguistic constructions. By offering a structured yet adaptable method of analysis, it provides insights not only into corporate discourse but also into broader communicative practices where meaning is strategically construed and negotiated. As Umberto Eco (1994: p. 7) reminds us, “Every text is a lazy machine asking the reader to do some of its work”. In this sense, the semiotic square offers a framework that not only maps discursive structures but also invites active engagement with the shifting interpretations and strategic articulations of meaning.

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