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**Sustainable Development in the British and Russian Linguacultures:
A Case Study of Non-Financial Reports**Irina L. Lebedeva , Kseniya V. Makarova

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Abstract. The study presents the comparative analysis of the verbal and non-verbal means representing the concept of sustainable development/sustainability based on the data of non-financial reports of British companies in English as well as Russian companies both in Russian and in English for 2013–2020. The research covers non-financial reports of four key economic sectors. Non-financial reports are viewed as a representation of corporate discourse. The research has revealed recurrent unique as well as universal linguistic and pragmatic features of the concept of sustainability in two cultures that are presented via semantic fields, demonstrating the core notions and the periphery. Overall, Russian non-financial reports copy the tone and structure of the British reports, albeit avoiding transparency, informality, and diversity of linguistic and persuasive tools, such as metaphors, typical for the British reports. The combination of certain cultural and linguistic features allows us to consider the English translations of the Russian non-financial reports as early signs of Russian English manifestation in this field. Further research from the standpoint of cognitive linguistics may shed more light on how sustainable development/sustainability is verbalized in various varieties of Englishes and linguacultures as such.

Key words: discourse analysis, corporate discourse, British linguaculture, Russian linguaculture, Russian English, non-financial reports, sustainability

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Вербализация концепции устойчивого развития в британской и русской лингвокультурах на материале нефинансовых корпоративных отчетов

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Аннотация. В исследовании впервые представлен сравнительно-сопоставительный анализ совокупности средств вербализации концепции устойчивого развития на материале нефинансовых отчетов британских компаний на английском языке и аналогичный анализ вербальных и невербальных средств в отчетах российских компаний как на русском, так и на английском языке за 2013–2020 гг. Определена проблематика исследования нефинансовых отчетов как разновидности корпоративного дискурса. Выявлены лингвопрагматические особенности вербализации концепции устойчивого развития в корпоративном дискурсе двух лингвокультур; выделен ряд наднациональных семантических доминант, рекуррентных для нефинансовых отчетов обеих лингвокультур; построены семантические поля, отражающие семантическое ядро и периферию в двух лингвокультурах. Рассмотрен вопрос существования определенных черт русского варианта английского языка в отчетах российских компаний. Намечены перспективы исследования концепции устойчивого развития с позиции когнитивной лингвистики в разных вариантах английского языка.

Ключевые слова: корпоративный дискурс, дискурс-анализ, британская лингвокультура, русская лингвокультура, русский вариант английского языка, нефинансовый отчет, устойчивое развитие

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Introduction

For centuries, the humankind has been searching for the ways to deal with the pressing environmental problems that affect social and economic well-being of every nation on the planet. The solution that allowed to improve the quality of life for millions and foster economic prosperity while preserving the natural resources and environment came in the form of sustainability as a normative concept. It was developed in the 1980s and subsequently has been implemented worldwide, Russia included. The *Sustainability* concept as a term came into widespread practice after its first usage in 1987 in the *Our Common Future* report produced by the *World*

Commission on Environment and Development,¹ which was created by the United Nations in 1983 in order to study the problems of human impact on the environment and to develop ways to normalize this impact. The report uses *sustainability* and *sustainable development* as interchangeable terms and defines sustainable development as “development that meets the needs of the present without compromising the ability of future generations to meet their own needs”.² Over the times, the scope of the *sustainable development* concept has continued to expand both geographically and semantically, acquiring new meanings and interpretations in various domains. The current popularity of the concept in business community is confirmed by the growing number of corporate reports on sustainable development: in 2020, 96% of the world’s 250 largest companies reported on this aspect.³

The above-mentioned facts lay the foundation for the study conducted in 2020–2022. The study focuses on the analysis of the linguapragmatic features characteristic for the ways the concept of sustainable development is verbalized in the British and Russian linguistic cultures within the corporate discourse represented by the non-financial corporate reports of the leading companies in the respective countries. The relevance of the research stems from the paradoxical nature of the concept. On the one hand, the popularity of the idea of sustainable development in corporate discourse is confirmed by the growing number of corporate reports in the field of sustainable development. Moreover, *sustainable development* and *sustainability* have become core terms for international organizations and corporations. On the other hand, the widespread use of the terms has created a significant number of interpretations that signify the absence of the universal understanding of the concept. Thus, the research hypothesis was that British and Russian corporate discourse in the field of sustainable development would reveal either the tendencies of unification and standardization of the sustainable development concept complying with the trends of globalization, influencing British and Russian cultures, or tendencies of diversification, demonstrating unique linguapragmatic features of the respected linguacultures. For this purpose, we analyzed non-financial corporate reports of the 2 British and 2 Russian corporations in each of the four key economic sectors: mining and metals (*Anglo American*, *RioTinto*; *OK ПУСАЛ / RUSAL*, *Северсталь / Severstal*), oil and gas (*BP*, *Shell*; *Газпромнефть / Gazprom Neft*, *Лукойл / Lukoil*), food (*Britvic*, *Diageo*; *Балтика / Baltika Breweries*, *Coca-Cola Россия / Coca-Cola Russia*) and telecommunications (*BT Group*, *Vodafone*; *MTC / MTS*, *Ростелеком / Rostelecom*) industries. Overall, the paper presents the results

¹ Our Common Future, 10 Jan 2025, <https://sustainabledevelopment.un.org/content/documents/5987our-common-future.pdf>

² Ibid P. 4

³ Sustainability reporting is growing, with GRI the global common language / Global Reporting Initiative, 10 Jan 2025, [https://www.globalreporting.org/about-gri/news-center/2020-12-01-sustainability-reporting-is-growing-with-gri-the-global-common language/#:~:text=The%202020%20KPMG%20S%20urvey%20of,countries%20%E2%80%93%2080%25%20do%20so](https://www.globalreporting.org/about-gri/news-center/2020-12-01-sustainability-reporting-is-growing-with-gri-the-global-common-language/#:~:text=The%202020%20KPMG%20S%20urvey%20of,countries%20%E2%80%93%2080%25%20do%20so)

of a comparative analysis of the set of means verbalizing the concept of sustainable development in 64 non-financial reports of 8 British companies and 128 reports (64 in Russian and 64 in English) of 8 Russian-based companies published in 2013–2020. The study was carried out within the discourse analysis framework combined with the lexical-semantic field approach.

Non-financial corporate reporting represents a subtype of a corporate discourse which we view as a type of institutional discourse in line with the functional approach to discourse. Modern applied linguistics has no straightforward definition of the corporate discourse notion. Firstly, this notion has been relatively recently introduced within the framework of discourse studies which means that its empirical base continues to evolve due to the absence of the fixed genre classification which is subject to interpretations depending on the broad or narrow approach to its definition. In the broad sense, corporate discourse is an umbrella term for the texts created by a certain corporation as well as about that corporation, media texts and textbooks included, which classifies corporate discourse as a type of media discourse, presented via internet [1]. In the narrow sense, corporate discourse is represented exclusively via texts that reflect the company's internal as well external relationships including corporate codes and various types of reports published on the corporate websites [2]. Second, the term corporate discourse is oftentimes substituted by a number of synonyms which is especially true for the Russian applied linguistics. Hence, corporate discourse can be categorized as business, commercial, economic, marketing, negotiation, or professional discourse. We view corporate discourse as “a speech, considered as a purposeful social activity that ensures the self-identification of a group, the incorporation of an individual into a given group and the positioning of a group (company) in the consciousness of the addressee (employee, client, business partner), characterized by certain philosophical, axiological, moral and socio-pragmatic attitudes and a certain repertoire of speech strategies” [2. P. 173]. This definition of corporate discourse reflects its goals which include providing and ensuring professional corporate activity, institutionalization of the corporate institution and its legitimization.

Before we move on to the description of the research findings, it is essential to focus on the notion of non-financial report/reporting itself. According to the Russian Union of Industrialists and Entrepreneurs (RSPP), non-financial (social) report “is voluntarily disclosed information that in a reliable and accessible way demonstrates to key stakeholders the main aspects and results of the companies' activities related to the implementation of the company's sustainable business development strategy”.⁴ Traditionally, there exist three independent types of non-

⁴ Национальный регистр корпоративных нефинансовых отчетов [Natsional'nyu registr korporativnykh nefinansovykh otchetov / National Register of Corporate Non-Financial Reports] // Российский союз промышленников и предпринимателей [Rossiyskiy soyuz promyshlennikov i predprinimateley / The Russian Union of Industrialists and Entrepreneurs (RSPP)]. (In Russ.) P. 5, 10 Jan 2025. URL: <https://www.rspp.ru/activity/social/registr>

financial reports: an ecological, a social and a sustainable development report.⁵ The substantiable development report differs from the other two non-financial reports not only because it was introduced later but also because it reports on both the results of the company's activities during the reporting period as well as its consequences in terms of the company's obligations, its strategies and approaches to management. The sustainable development report is a corporate management tool and a means of improving the transparency of a company's activities for both internal and external stakeholders, which allows for a dialogue with social partners and the public while maintaining a balance between the company's commercial, social and environmental interests. Apart from verbal representations, such reports include non-verbal constituents (tables, pie-charts, visuals), which classify them as polycode or creolized texts. In general, internal and external functioning (corporate and public communication), symbolism and representation on corporate websites allow to distinguish the sustainable development report as a separate genre of corporate discourse.

Discussion

The study of the comparative analysis of the verbal and non-verbal means representing the concept of sustainable development consisted of five stages. The first stage focused on the analysis of the etymology and definitions of the concept name which in English has two interchangeable verbalizations *sustainability* and *sustainable development* whereas Russian non-financial reports traditionally use only one term *устойчивое развитие* [*ustoichivoe razvitie*] which is a semantic translation of the phrase *sustainable development*. Analysis of the English-language dictionaries (*Macmillan, Collins, Oxford*) showed that *sustainability / sustainable development* is predominantly applicable to ecology (maintaining ecological balance, using resources without harming the environment) and economics (having a long-lasting effect). For instance, *sustainability ecology (of economic development, energy sources) the ability to be maintained at a steady level without exhausting natural resources or causing severe ecological damage*, whereas *sustainable development — economic development that is capable of being maintained at a steady level without exhausting natural resources or causing severe ecological damage*.⁶ In fact, *Cambridge Dictionary* lists *sustainability* as a separate term with a definition, whereas *sustainable development* is listed as a widespread collocation, albeit without its own definition.⁷ Therefore, English monolingual dictionaries highlight the ecological component of the concept as well as stress its durability.

⁵ The reports are listed in chronological order.

⁶ Collins Dictionary, 10 Jan 2025, <https://www.collinsdictionary.com/dictionary/english/sustainability>

⁷ Cambridge Dictionary, 25 Jan 2025, <https://dictionary.cambridge.org/dictionary/english/sustainable-development>

The Russian term is a calque of the English term *sustainable development*, although many authors consider this to be a poor translation since *развитие* [*razvitiie* ‘development’] in Russian language can hardly be *устойчивым* [*ustoychivym* ‘sustainable’] by its nature. There is a number of alternative translations such as *непрерывно поддерживаемое развитие* [*nepreryvno podderzhivaemoe razvitie* ‘continuously supported development’] [3. P. 215], *самодостаточное развитие* [*samodostatochnoe razvitie* ‘self-sufficient development’], *согласованное развитие* [*soglasovannoe razvitie* ‘coordinated development’] [4. P. 181], *долговременное развитие* [*dolgovremennoye razvitie* ‘long-term development’], *бескризисное развитие* [*beskrisisnoye razvitie* ‘crisis-free development’], *допустимое развитие* [*dopustimoe razvitie* ‘permissible development’], *неистощающее развитие* [*neisto-shchayushchee razvitiie* ‘nondepleting’], *развитие, сохраняющее целостность* [*razvitiie, sokhranyayushchee iselostnost* ‘development that maintains integrity’] [5. P. 436]. Nevertheless, the collocation *устойчивое развитие* [*ustoychivoe razvitie*] is currently considered to be the most widely used and accepted term in the business sphere as can be seen in numerous reports, including non-financial reports, and articles on the issue. Due to this, we consider this collocation to be the name of the Russian-language concept. Unlike its English-language equivalents, the Russian-language concept name is not registered in the majority of Russian-language dictionaries. According to our data, it can be found as an economic term exclusively in *Большой толковый словарь русского языка* [*Bol'shoi tolkovyy slovar' russkogo yazyka* ‘The Large Explanatory Dictionary of the Russian Language’] that can be found on *Грамота.ру* [*Gramota.ru*] site: *sustainable development (econ.) — combining the steady improvement of economic and social living conditions with the long-term preservation of the natural foundations of this life* [*устойчивое развитие (экон.) — сочетающее неуклонное улучшение экономических и социальных условий жизни с долговременным сохранением природных основ этой жизни / ustoychivoe razvitie (ekon.) — sochetayushchee neuklonnoe uluchshenie ehkonomicheskikh i sotsial'nykh uslovii zhizni s dolgovremennym sokhraneniem prirodnykh osnov ehtoi zhizni*].⁸ Numerous definitions found in the Russian-language Internet domain indicate that at the moment there exists no culture-specific definition that would fully reflect the Russian attitude towards the examined concept. The existing definitions are either a direct translation of the United Nations’ and the World Bank’s concept or a quotation from the Decree of the President of the Russian Federation “On the Concept of the Russian Federation’s Transition to Sustainable Development” which highlights the social and economic nature of the concept: *ensuring a long-term balanced solution to the problems of socio-economic development and the preservation of a favorable environment and natural resource potential, meeting the needs of the present and future generations of people* [*обеспечение на перспективу сбалансированного решения проблем*

⁸ Грамота.ру [Gramota.ru], 25 Jan 2025, <https://gramota.ru/meta/ustoychivyy> (In Russ.)

социально-экономического развития и сохранения благоприятной окружающей среды и природно-ресурсного потенциала, удовлетворение потребностей настоящего и будущих поколений людей / obespечenie na perspektivu sbalansirovannogo resheniya problem sotsial'no-ehkonomicheskogo razvitiya i sokhraneniya blagopriyatnoi okruzhayushchei sredy i prirodno-resursnogo potentsiala, udovletvorenie potrebnostei nastoyashchego i budushchikh pokolenii lyudei].⁹

The second stage of the research included the analysis of the non-financial reports on sustainable development in terms of their structural and linguistic aspects in order to identify culture specific features. The four industries (mining and metals, oil and gas, food and telecommunications) that were selected for the research are the leaders in terms of non-financial reporting on sustainable development. The analysis was carried out in a diachronic perspective that covers non-financial reports that date back to three major time periods of the concept development: 2013–2015 (the period before the adoption of the UN 17 Sustainable Development Goals Resolution in September 2015), 2016–2018 (the period when the companies adopted the new UN 17 Sustainable Development Goals Resolution), and 2019–2020 (the period when the companies reported on implementation of the goals adopted in 2016–2018).

First, we analyzed the report titles/headings which represent the compressed localized embodiment of the discourse semantic meanings: not only they express the company's main intention, but also carry factual information, presenting the topic of the report, reflecting the industry or area of the company's activity, while maintaining a balance between brevity, clarity, and attractiveness. It should be pointed out that reports of certain companies (*Vodafone*, *Severstal'*) did not contain any titles in the research period. The most typical semantemes (minimal language elements bearing meaning [6. P. 115]) that were characteristic for all the report headings in all the areas are the semantemes of an axiological, dynamic, and social nature, within which it is possible to identify recurrent meanings or themes. So, the common semantemes for the report headings with an axiological basis, recurrent in all of the sectors, are *resilience*, *reliability*, and *responsibility*: *Building resilience* [Anglo American 2016]; *Building a stronger, safer BP* [BP 2013, 2014]; *Drink responsibly* [Diageo 2013]; *Паста ответственно* [*Rasti otvetstvenno*] / *Growing responsibly*¹⁰ [Baltika Breweries, 2013, 2014]; *Trusted and respected in the community* [Britvic 2014]. The dynamic nature of the report

⁹ Указ Президента Российской Федерации [Ukaz Prezidenta Rossiyskoy Federatsii / Decree of the President of the Russian Federation] «О Концепции перехода Российской Федерации к устойчивому развитию» [O Kontseptsii perekhoda Rossiiskoi Federatsii k ustoychivomu razvitiyu / On the Concept of the Russian Federation's Transition to Sustainable Development' of 01.04.1996. № 440. (In Russ.), 30 Feb. 2025, <http://kremlin.ru/acts/bank/9120>

¹⁰ Russian-based companies publish their reports in both Russian and English. Therefore, two versions are given though slash. The Russian headings are given with translation into English in brackets in cases when the translation is not word for word.

headings are expressed through semantemes that indicate the temporal orientation of the reports: *Delivering a sustainable future* [Anglo American 2017]; *Создавая зеленое будущее* [Sozdavaya zelenoe budushchee 'Creating the green future'] / *Reducing impact for the green future* [RUSAL 2019]; *В гармонии с настоящим, с заботой о будущем* [V garmonii s nastoyashchim, s zabotoi o budushchem] / *In harmony with the present, with care for tomorrow* [Lukoil 2015, 2016]; *Investing in a better tomorrow* [BT Group 2019, 2020]. The social aspect is realized through such semantemes as *contribution, benefit*: *Using the power of communications to make a better world* [BT Group 2014]; *Повышение качества жизни — залог устойчивого будущего* [Povyshenie kachestva zhizni — zalog ustoichivogo budushchego] / *Improving the quality of life is a cornerstone of sustainable future* [MTC, 2016]; *Reimagining energy for people and our planet* [BP 2020]; *Reimagining mining to improve people's lives* [Anglo American 2020].

The next step in the analysis of the report headings was devoted to the degree of the headings' transparency, i.e. the obviousness of the examination matter. Transparency is typically achieved through direct naming the area of an activity, a key phenomenon, or a product (*Energy with purpose* [BP 2019]; *Responsible energy* [Shell 2020]; *Родные города* [Rodnyye goroda] / *Home towns* [Gazprom Neft 2013]); agent naming (*МЫ строим цифровую Россию* [MY stroim tsifrovuyu Rossiyu] / *WE build digital Russia* [Rostelecom 2017]) and target naming (*Making life's everyday moments more enjoyable* [Britvic 2018]; *Using the power of communications to make a better world* [BT Group 2014]; *Building better digital lives* [BT Group 2018]). British companies are more inclined to use such types of headings for their non-financial reports. Headings containing an indirect reference can be classified as semi-transparent, i.e. it is possible to infer the meaning of the heading as well as the topic of the report from the lexical units that are used as a title. Such headings are also mostly typical for the British companies: *Focused on delivery* [Anglo American 2013]; *Re-imagining mining to improve people's lives* [Anglo American 2019, 2020]; *Building a stronger, safer BP* [BP 2013, 2014]; *Responding to the dual challenge* [BP 2018]; *Reimagining energy for people and our planet* [BP 2020]. Non-transparent headlines have zero transparency since they are "coded" in such a manner that their subject matter is not self-evident without referring to the report content matter. Such headings tend to contain repetitions, and cliché phrases that often represent the company's slogans. Comparative analysis indicates that, non-transparent headings are more typical for the Russian non-financial reports: *Расти ответственно* [Rasti otvetstvenno] / *Growing responsibly* [Baltika Breweries 2013, 2014]; *Стремимся к большему!* [Stremimsya k bol'shemu! 'We strive for more!'] / *Aiming higher!* [Gazprom Neft 2017–2020]; *Всегда в движении* [Vsegda v dvizhenii 'Always on the move'] / *Always moving forward* [Lukoil 2013, 2014]; *Ты знаешь, что можешь!* [Ty znaesh', chto mozhesh'] / *You know that you can!* [MTS 2014]; *Набирая темп* [Nabiraya temp / Picking up the

pace] / *Pace through the race* [RUSAL2018]; *Время возможностей* [*Vremya vozmozhnostei*] / *A time of opportunity* [Rostelecom 2016].

The analysis of report headings showed that British linguaculture is characterized by the presence of transparent or semitransparent types of headlines (in accordance with the degree of transparency of the information they contain) whereas non-transparent headings are common for Russian linguaculture. The existence of non-transparent headings basically contradicts the goals of sustainability reporting which aims to improve the transparency and quality of information provided by companies. This conclusion is confirmed by the structural part-of-speech analysis of the headlines: the abundance of adverbial participles in Russian-language headlines can be seen as an implementation of a subliminal manipulation strategy, a way of “blurring” the picture due to the fact that no direct indication is given of either the agent of the action or whether the action has already taken place, or is in the process of being completed. The active use of abstract nouns typical for Russian reports rather than for British ones verifies the above-mentioned conclusion. On the other hand, the deliberate understatement which is characteristic of the headlines of Russian companies’ reports, both in Russian and in English, creates an impression of inflated importance of the issues at hand, adding on “mega-meaning” to the declared ideas. Moreover, such ambiguity gives room for interpretation and allows the target audience to create their own narratives based on the presented information which reflects the national linguistic and cultural characteristics of the studied reports.

The third stage of the comparative analysis of the sustainability reports’ verbalizations involved the study of the macrostructures and macropropositions of sustainability reports. Traditionally, sustainable development consists of three dimensions: economic, environmental, and social. In this sense, the understanding of the concept in British and Russian cultures coincides. In fact, we were able to identify a number of supranational semantic dominants that are recurrent for every report analyzed, without exceptions:

company leadership: *a leader across many fields; we lead our industry; лидер на российском рынке* [*lider na rossiiskom rynke* ‘leader in the Russian market’]; *ведущая компания в России и странах СНГ* [*vedushchaya kompaniya v Rossii i stranakh SNG* ‘leading company in Russia and the CIS countries’],

innovativeness: *smart innovation; new innovative ideas that really make a difference, развитие новых технологий алюминиевого производства* [*razvitie novykh tekhnologii alyuminiyevogo proizvodstva* ‘development of new technologies for aluminum production’]; *в основу всего, что мы делаем, мы ставим инновации* [*v osnovu vsego, chto my delayem, my stavim innovatsii* ‘we place innovations at the core of everything we do’];

social responsibility: *respecting traditions and culture; playing our role in society; развиваем волонтерское движение и поощряем социальные инициативы*

сотрудников [razvivaem volonterskoe dvizhenie i pooshchryaem sotsial'nye initsiativy sotrudnikov 'we develop the volunteer movement and encourage social initiatives of the employees']; вклад в формирование такого общества, в котором мы все хотим жить [vklad v formirovanie takogo obshchestva, v kotorom my vse khotim zhit' 'contribution to the formation of the kind of society in which we all want to live']];

environmental responsibility: *we want to help the world reach net zero, delivering environmental benefits; ответственное отношение к окружающей среде [otvetstvennoe otnoshenie k okruzhayushchei srede 'responsible attitude to the environment']; рациональное природопользование [ratsional'noe prirodopol'zovanie 'rational use of natural resources']];*

economic efficiency: *ensuring finance flows; growing the financing pool; деятельность генерирует доходы государства [deyatel'nost' generiruet dokhody gosudarstva 'activity generates state revenue']; формирование конкурентоспособной экономики [formirovanie konkurentosposobnoi ehkonomiki 'formation of a competitive economy']].*

The analysis of the macrostructures and structural elements of the reports of British and Russian companies in a diachronic aspect has shown that the emphasis on one of the three aspects of sustainable development concept shifted over times depending on the industry in which the company producing the report operates in. Mining and oil companies in the UK put more emphasis on the ecological issues in their report whereas Russian companies in the same industry are more focused on economic aspects of the reports. Focus on the customer is typical for the company reports of both countries in the food and telecommunications sector. Therefore, British and Russian companies in the food and telecommunications industries place more importance on social aspects in their reports. Overall, the empirical data demonstrates that focus on the economic and social aspects dominated over the environmental aspect before the adoption of the 17 Sustainable Development Goals (SDGs) in 2015. However, the environment angle started gradually gain popularity in 2015 and by 2019–2020 the “environmentalist” seme has secured the key place in the reports on sustainable development which reflects the universal trend towards eco-friendly production and consumption.

The structural elements of the UK companies' reports tend to be more consistent and fixed, although the adoption of the 17 SDGs has led to some insignificant changes. The structure of Russian reports is more fluid and prone to changes. Moreover, not only the Russian reports' structure but their tone and style evolve over times veering farther away from external strictness and formality towards informality and real-life speech which is more typical for the companies' reports in the West. Despite differences in tone and style, both Russian and British reports demonstrate the presence of similar thematic blocks, connected with each of the three aspects of sustainable development. On top of that, reports show the

segmentation of information representing specific stakeholders such as shareholders, clients/customers, partners, employees, and local communities. Traditionally, reports start with an opening sentence introducing a self-representation of the company's core activity as well as its expertise in the field. British companies tend to highlight their worldwide importance whereas Russian companies stress the national leadership: *Anglo American is a leading global mining company with a world class portfolio of mining and processing operations and undeveloped resources* [Anglo American, 2018]; «Северсталь» — поставщик высококачественного металлопроката и стальных труб для строительства, машиностроения, автомобильной и нефтегазовой отраслей, а также один из крупнейших российских производителей железной руды и коксующегося угля [‘Severstal’ — поставщик высококачественного металлопроката и стальных труб для строительства, машиностроения, автомобильной и нефтегазовой отраслей, а также один из крупнейших российских производителей железной руды и коксующегося угля ‘Severstal’ is a supplier of high-quality rolled metal products and steel pipes for the construction, mechanical engineering, automotive, oil and gas industries, as well as one of the largest Russian producers of iron ore and coking coal [Severstal, 2020]. The reports' introductions generally contain specific references to companies' goals, mission statements and corporate values that precede the factual information which is presented in order and importance depending on the company's goals and policy requirements.

The creation of the lexical-semantic fields representing each of the linguacultures has become the last stage of the research. These fields contain the lexical units that constitute the field's core as well as the periphery which is demonstrated by the font size of the lexemes.

The typical linguacultural feature of the British companies' reports has become the ubiquitous verbalization of the dramatic importance of the sustainability development concept for each of the analyzed companies which might seem self-evident as the reports are focused on sustainable development. However, this feature is not present in the Russian reports. In sum, the reports of the British companies consistently demonstrate that sustainable development is the inner core, the centre and the essential foundation for each and every activity which is verbalized through lexical units that activate a number of recurrent culture-specific metaphors: HEART as the vital body organ which ensures life (*sustainability is at the heart of how we run our business; sits at the heart of our approach*), PILLAR/BASIS of the activity (*our three pillars of sustainability; delivering our sustainability commitment across all aspects of our business; integrated throughout our strategy; integral to our business; core; part of our everyday business; plays central role; central to our vision; crucial to delivering our business strategy; vital for the future of our business*) and JOURNEY (*sustainability roadmap, sustainability journey*). The usage of the British English spelling for certain lexical

units (*centre, to minimise*) as well as the presence of culture-loaded words (*raise millions of pounds, the UK*) testify to the British linguacultural nature of the analyzed reports.

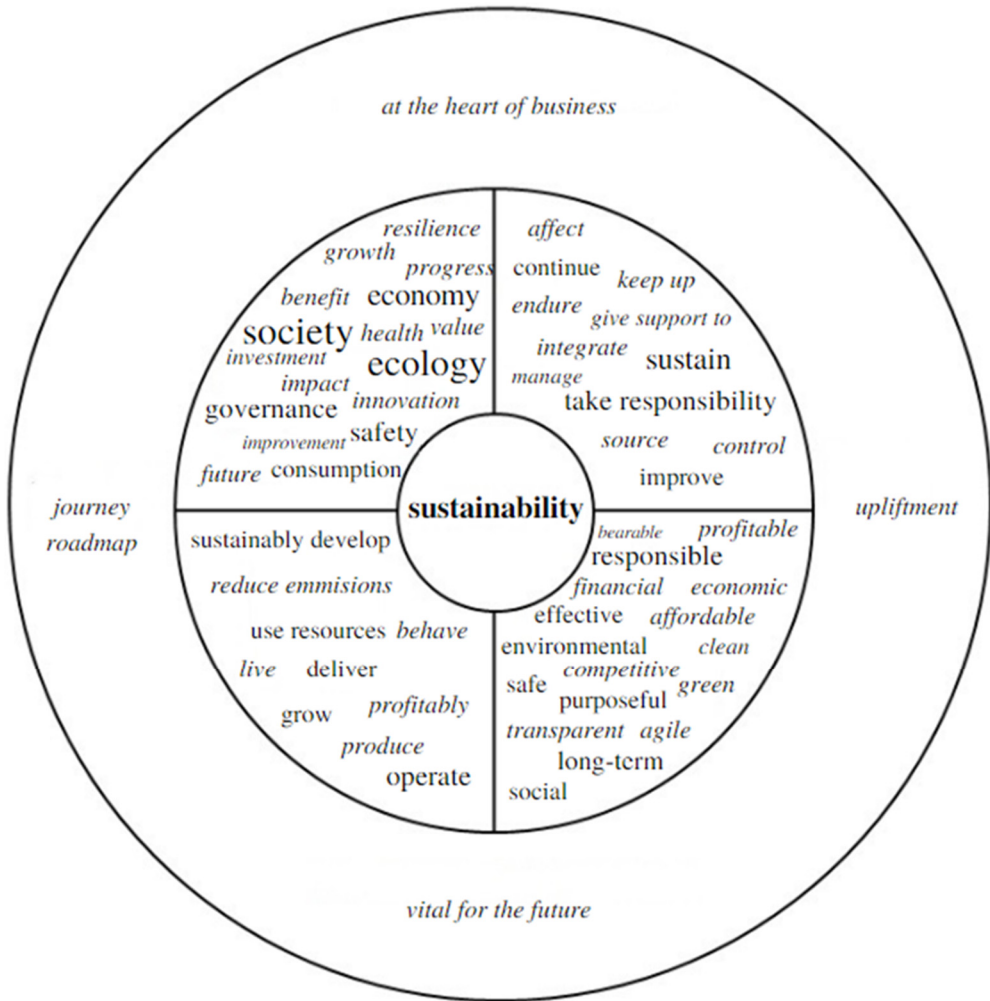


Figure 1. The lexical-semantic field of **Sustainable development / Sustainability** in English
 Source: I.L. Lebedeva, K. Makarova

The comparative analysis of the English-language versions of the Russian reports has revealed the following translation transformations:

translation by addition in order to add implicit information: *бизнес* [*biznes* 'business'] = *sustainable business*; *вовлеченность* [*vovlechnost* 'engagement'] = *sustainable engagement*; *цепочка поставок* [*tsepochnka postavok* 'procurement'] = *sustainable procurement*;

translation by omission in order to avoid semantic redundancy: *отбор поставщиков с учетом их социального и экологического воздействия* [*otbor postavshchikov*

s uchetom ikh sotsial'nogo i ehkologicheskogo vozdeistviya 'selection of the suppliers taking into account their social and environmental impact'] = sustainable sourcing; *поддержка устойчивого развития бизнеса поставщиков* [podderzhka ustoichivogo razvitiya biznesa postavshchikov 'supporting sustainable development of suppliers' businesses'] = sustainable value chain; *показатели деятельности в области устойчивого развития* [pokazateli deyatel'nosti v oblasti ustoichivogo razvitiya 'sustainable development performance indicators'] = sustainable performance; *экологически безопасный способ* [ehkologicheski bezopasnyi sposob 'environmentally friendly way'] = sustainable way;

translation by lexical substitution: *долгосрочный рост стоимости Компании* [dolgosrochnyi rost stoimosti Kompanii 'long-term growth of the Company's value'] = sustainable increase in the Company's market value; *достойная и стабильная занятость* [dostoynaya i stabil'naya zanyatost 'decent and stable employment'] = sustainable working conditions; *ответственное отношение к отходам* [otvetstvennoye otnoshenie k otkhodam 'responsible attitude to waste management'] = sustainable waste management; *рациональное использование природных ресурсов* [ratsional'noe ispol'zovanie prirodnykh resursov 'rational use of natural resources'] = sustainable utilisation of natural resources; *стабильная работа* [stabil'naya rabota 'stable work'] = sustainable operation; *чистый транспорт* [chisty transport 'clean transport'] = sustainable transportation; *экологичная упаковка* [ekologichnaya upakovka 'eco-friendly package'] = sustainable package.

The above-mentioned examples demonstrate the abundance of Russian synonymous equivalents for the lexeme *sustainable* which can be put down not only to the fact that Russian language has longer synonymic chain of words for certain lexemes. This strongly suggests that the concept of sustainable development is still emerging in the minds of Russian speakers. Hence, the authors of the reports tend to attribute additional meanings to the phrase and expand its conceptual field in the Russian language through various synonymic chains of words that verbalize the concept. Likewise, the English versions of the Russian reports tend to use the calque translation *sustainable development* rather than *sustainability* as the equivalent for the phrase *устойчивое развитие* [ustoichivoe razvitie].

Thus, the comparative analysis of the verbalizations has revealed that the lexical-semantic field of the sustainable development concept in English is more diverse and rich due to the semantic imagery and metaphorical nature of the lexical means, whereas in Russian the same effect is reached through the interchangeability of the lexemes *sustainable*, *sustainability* and *sustainable development*. The style of the British reports on sustainable development is free and less rigid whereas Russian reports used to be rigid and formal before the adoption of the 17 SDGs but have started to veer towards informality and metaphoricity since then. The Russian reports of 2013–2020 do demonstrate that they focus on European standards which was typical for the Russian companies of that period as they aimed at integrating into the inter-national business community and attracting international investment.

This tendency can be seen through the lexical and grammatical implementation of such strategies as OWN/WE vs ALIEN/OTHERS, forming “one’s own circle”, intimisation and cohesion, borrowed from the English-language tradition.

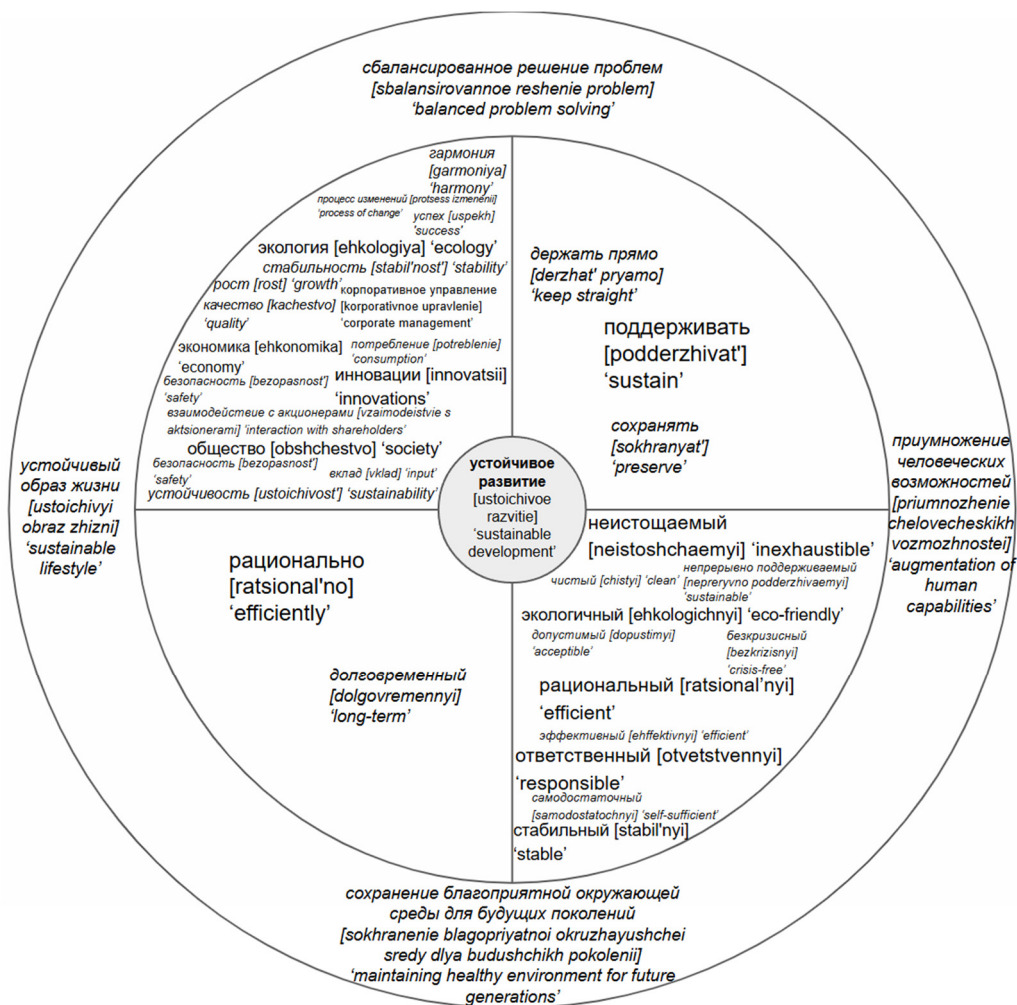


Figure 2. The lexical-semantic field of Sustainable development / Sustainability in Russian

Source: I.L. Lebedeva, K. Makarova

Russian reports have been undergoing transformations becoming less rigid and formal over times whereas British reports do not demonstrate drastic changes in tone or structure over the analyzed period. The style and tone of the Russian reports in English as well as their headings’ nontransparency, reports’ subject matter, choice of lexical units and grammar constructions, extensive synonymic chains as well as the mixture of British and American spelling may prove that non-financial reporting demonstrates culture-specific linguistic features that allow us to identify them as the instances of Russian English which is studied within the World Englishes paradigm.

Conclusion

Answering the question posed as the hypothesis for the research, we can summarize that, according to the findings, there are two tendencies at play within the discourse of non-financial reports in regards to the sustainable development concept: unification at the macro level (coming from the state legislation) and interpretation at the micro level (exercised by individual companies or specific industries). The diachronic analysis of the 16 companies' non-financial reports has revealed that emphasis on one of the three aspects of sustainable development (economical, ecological and social) varies depending on the industry and timeline of the produced reports (prior 17 SDGs in 2015, 2015–2018 or 2019–2020).

Non-financial reporting in Russia is on the rise compared to the previous years, but the quality of the reports is declining.¹¹ Thus, further diachronic analysis should lead to a better understanding of how sustainable development concept has been evolving including the potential acquirement of new culture-specific linguistic features over the latest five years when Russia has changed its geopolitical course and started to focus on internal / domestic rather than international standards which are expected to change in 2030 due to the end of the 17 Sustainable Development Goals program, adopted by all United Nations Member States in 2015.

The further prospects of the research include the study of the *Sustainable development / Sustainability* concept through the lenses of cognitive linguistics in various varieties of Englishes, Asian Englishes and Russian English included, in order to verify if they demonstrate unique linguacultural features that can be identified through further comparative analysis.

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¹¹ В 2023 году ускорился рост количества нефинансовых отчетов российских компаний [V 2023 godu uskorilsya rost kolichestva nefinansovykh otchetov rossiyskikh kompaniy] 'The growth in the number of non-financial reports of Russian companies accelerated in 2023' (In Russ.), 10 Jan 2025. <https://frankmedia.ru/185531>

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