

# ТИЛТАНУДЫҢ ӨЗЕКТІ МӘСЕЛЕЛЕРІ АКТУАЛЬНЫЕ ПРОБЛЕМЫ ЯЗЫКОЗНАНИЯ ACTUAL PROBLEMS OF LINGUISTICS

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## Discourse on Climate Change in Corporate Reporting: The Case of Vedanta Resources

There is a growing number of research publications on corporate discourse, focusing on how natural resource corporations frame their discourses in corporate reports, including their respective discourses on corporate responsibility [1], environmental sustainability, and climate change [2; 306]. Presently, however, little research is available on the discourse on climate change in corporate reports by Vedanta Resources (henceforth — VR), a natural resources corporation that operates in the countries of the so-called Global South, in particular, in India, South Africa, Liberia, and Namibia [3]. Seeking to bridge the research gap, the article introduces a qualitative study that examines VR's climate change discourse in its corporate reports. Specifically, the study aimed to establish how VR framed its climate change discourse in its corporate reports associated with the issue of climate change. To that end, a corpus of VR's corporate reports on the issue climate change was collected. The corpus involved VR's corporate reports published within the time frame from 2019 to 2024. The corpus was analysed qualitatively in line with the framing methodology developed by Entman [4]. The results of the qualitative investigation of the corpus revealed that VR framed its corporate discourse on the issue of climate change via such frames as, for instance, Commitment, Governance, Mitigation, Optimisation, Recognition, Responsibility, and Risk. The findings were illustrated in detail in the article. Furthermore, the findings were discussed from the vantage point of the existing body of published research on the framing of climate change by corporate actors. In light of the literature, the discussion showed that VR's framing of climate change seemed to be aligned with the respective framings of climate change by the major international corporate actors. The article concluded with an outline of the findings and their relevance to corporate discourse and communication associated with the issue of climate change.

*Keywords:* corporate discourse, corporate reporting, climate change discourse, framing, Vedanta Resources.

### Introduction

There is a cornucopia of published research on corporate reporting associated with corporate social responsibility (CSR) [5], environmental sustainability [6], and climate change [7]. Indeed, starting from the early 2010s, the issues of CSR, sustainability and, particularly, climate change have become an increasingly important dimension for corporations [6], which address them in their corporate reporting [7]. To an extent, the current focus of corporate reporting on the issue of climate change can be accounted by the stakeholders' demands for disclosures [8] that provide relevant corporate performance and practices associated with climate change [9]. Additionally, the need for designated corporate reports on climate change has arisen due to public pressure from several climate change protest movements, which demand greater transparency and accountability regarding corporate responses to climate change [10]. Accordingly, it is not at all surprising that

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a score of corporate actors report on their climate change-related agendas and activities [11] in the form of regular, typically, yearly reports [12].

Among a substantial number of international corporations that report on their climate change-related activities regularly, one should mention Vedanta Resources [13]. It is a London-headquartered and mainly India-operated natural resources corporation that was founded and still owned by the Agarwal family [14; 13]. Vedanta Resources (further — VR) is one of the largest natural resources corporations in India and in some African countries (for instance, Liberia, Namibia, and South Africa), where it is involved in oil and gas operations, ferrous metals (for example, iron ore) and non-ferrous (e.g., silver) metals extraction, as well as in the production of aluminium, steel, and electric power [15]. Importantly, it should be mentioned that VR operates in the countries of the so-called Global South that is a region that is critically exposed to the negative consequences of climate change [16]. In this regard, it would be imperative to elucidate how VR frames its stance on the issue of climate change in its corporate reports. Presently, however, there are no published studies that shed light onto the framing of climate change in VR's corporate reporting. In line with Entman [4], framing in communication studies is typically regarded as a strategic tool in political and mass communication [17], facilitating (i) the definition of the problem, (ii) the formulation of moral judgments related to it, and (iii) the presentation of potential remedies or solutions [18]. Seeking to bridge the current gap in research on VR's corporate discourse on the issue of climate change, the article presents a qualitative study that is grounded in the approach to framing in discourse and communication formulated by Entman [4]. Specifically, the study aims at providing answers to the following research question (RQ):

**RQ:** How does VR frame climate change in its corporate reports?

In line with the RQ, the structure of article involves (i) an outline of scholarly publications on the framing of climate change in corporate reports, (ii) the description of the corpus of the study inclusive of the methods of corpus analysis, (iii) the presentation and discussion of the results, and (iv) a summary of the major findings and a brief outline of future research that may eventuate from the present study.

#### *An Outline of Scholarly Publications on the Framing of Climate Change in Corporate Discourse*

Prior we proceed to the literature outline, it should be mentioned that whereas framing theory has originally been associated with mass communication and journalism studies, it, nevertheless, has found its way into a multitude of studies that focus on different types of discourses, inclusive of corporate discourse and climate change discourse, respectively [18]. The application of framing to a range of discourses helps uncover critically important layers associated with the issue and/or issues that are represented and described in the discourse under consideration [19]. In particular, framing is understood to shed light on (i) how a problem is selected, (ii) whether or not it is salient, (iii) how the problem is defined, (iv) how its causes are interpreted, (v) what kind of moral evaluation is applied to it, and (vi) which solutions are proposed [4].

Now, let us outline the literature on the framing of climate change in corporate discourse, paying particular attention to corporate reports. It should be emphasised that there are several fairly recent studies that employ framing methodology in order to analyse how corporate reports on climate change are framed. In this regard, Melchiades Soares [20] applies the framing methodology in order to examine climate change framing in the communication of CSR policies. She contends that the corporate framing of climate change is framed in corporate regulatory and statutory acts by means of frames that are associated with ethics, efficiency and effectiveness, communication, and corporate law [20]. To be more precise, Melchiades Soares [20] has discovered that (i) ethics is represented by such frames as Fairness, Environmental and Economic Balance, Integrity, and Human Rights; (ii) efficiency and effectiveness are manifested by the frames Innovation, Energy Efficiency, Circular Economy, and Efficient Construction; (iii) communication is reflected in the frames Concern of Humanity, Knowledge Sharing, Technology Transfer, Public Participation, and EU Influence; and (iv) corporate law is rendered by the frames Environmental Legislation, Policies to Mitigate Climate Change, Convention Regulation, EU Policies Contribute to the Green Deal, Road Map for Carbon Neutrality, Innovation and Investment in Technology, and Green Deal [20].

In a similar fashion, Megura and Gunderson [21] examine the framing of climate change in corporate sustainability reports by fossil fuel corporations. Megura and Gunderson [21] have established that the issue of climate change is framed by fossil fuel corporations by means of four frames, such as (i) Techno-optimism, which presupposes a belief in innovative technologies that can facilitate climate change mitigation and amelioration; (ii) Necessitarianism, which indicates that fossil fuel corporations should provide the pub-

lic with fossil fuel and fossil fuel products; (iii) Compliance, which involves the maintenance of regulations and standards; and (4) Countermeasures, which mean “strategies that indirectly counteract harms done” [21; 1]. Notably, Megura and Gunderson [21] posit that fossil fuel corporations whose reports they have analysed tend to avoid the framing of climate change via the frames that are associated with environmental risks of using and/or extracting fossil fuel.

Analogously to Megura and Gunderson [21], a study conducted by Feeney, Ormiston, Gijsselaers, Martens, and Grohnert scrutinises the framing of climate change in corporate reports by energy corporations [22]. Their study has revealed three types of frames, which render the framing of climate change as (i) Deflecting, (ii) Stagnating, and (iii) Evolving types of frames. Furthermore, Feeney, Ormiston, Gijsselaers, Martens, and Grohnert [22] show that the Deflecting frame describes corporate actors with a gap between their climate change discourses and climate change-related activities. According to the authors [22], the Stagnating frame encapsulates those corporate actors that postpone climate change mitigation even though they are actively communicating their positive image vis-à-vis the issue of climate change, whereas the Evolving frame pertains to the corporate actors whose climate change discourse and climate change-related actions tend to be realised [22].

In a similar vein, Kapranov [9] investigates the framing of climate change by Equinor (formerly known as Statoil) in a corpus of annual reports published from 2001 to 2015. Kapranov’s [9] study has shown that Equinor frames its climate change discourse by the frames Anthropogenic Cause, Battle, Corporate Responsibility, Emissions Reduction, Emissions Trading, Energy Efficiency, Carbon Price, International Collaboration, Natural Gas, Renewable Energy, and Government Policy. The aforementioned frames, however, are not equally distributed diachronically. For instance, the frame Government Policy occurs only once in 2005, whilst the frame Emissions Trading surfaces in the reports prior to 2006, but, thereafter, it seems to be superseded by the frame Carbon Price, which is identified in 2010 and 2013–2015 reports [9]. Concurrently, there are several recurrent frames, such as Energy Efficiency and Emissions Reduction, which are used by Equinor quite regularly. Anthropogenic Cause is another regularly occurring frame, which is reflective of Equinor’s stance on climate change that consists in Equinor’s explicit acknowledgement of the man-made causes of climate change [9].

To an extent, Kapranov’s findings resonate with a study conducted by Schlichting [23], whose scoping review of the prior research on climate change communication by corporate actors between 1990 and 2010 reveals that there was one dominant master frame in the early 1990s [23]. According to Schlichting [23], the dominant framing of climate change by American fossil fuel corporations is manifested by the frame Scientific Uncertainty. However, as noted by Schlichting [23], the dominant framing of climate change in the late 1990s shifts to the frame Socioeconomic Consequences of Mandatory Emission Reductions. Schlichting [23] contends that in contrast to the aforementioned frames, fossil fuel corporations in the EU frame their climate change discourses in terms of industrial leadership in climate protection.

We can infer from this literature outline that there is a line of prior publications that involve in-depth studies on the framing of climate change in corporate reports by fossil fuel corporations. These publications, however, focus on the framing of climate change by the major fossil fuel corporations in Europe and North America and, quote often, pay very little attention to the respective framing by fossil fuel corporations in the Global South (for instance, India, South Africa, etc.). Given a deplorable lack of published research on the framing of climate change by corporate actors that represent the Global South, the study, which is further presented in the article, seeks to bridge the current gap in scholarship by concentrating on the framing of climate change by VR, one of the leading natural resources corporations associated with the countries of the Global South.

#### *The present study: Corpus and methodology*

As mentioned above, there is a paucity of studies that investigate the framing of climate change in corporate reports by corporate actors that represent the Global South. In this light, the present study aims at gaining insight into the framing of climate change in the corporate reports by VR, a major natural resources corporation that operates in India, South Africa, and a number of other African countries. Concomitant with the aim, the RQ of the study has been formulated (see introduction). The relevance of the study rests on the importance of corporate communication concerning climate change in corporate reports by the corporate actor, whose operations stretch across several countries of the Global South, which are heavily exposed to the negative consequences of climate change. Arguably, by means of elucidating the framing of climate change by VR, we may enrich our understanding of corporate communication of the issue of climate change by a

corporate actor, in our case VR, which operates in the Global South. Presumably, the findings of the present investigation would be relevant to corporate discourse on climate change by other corporate actors that represent the Global South.

Taking into account the aforementioned considerations, the study sought to collect a corpus of VR's corporate reports on climate change published within the period of time 2019 to 2024 (i.e. five years), which were freely available on VR's official website <https://www.vedantaresources.com/esg-reporting.php>. The website was searched for the reports associated with climate change by means of the following keywords: *anthropogenic climate change, carbon trading, carbon emissions, carbon cuts, carbon reduction, climate change, climate change adaptation, climate change demonstration, climate change mitigation, climate change policy, climate risk/risks, CO2 absorption, CO2 capture and storage, CO2 emission/emissions, CO2 emission reduction/reductions, extreme weather event/events, extreme drought, extreme rain/rainfall, global warming, green energy, green technology, greenhouse gas, greenhouse gas(s)es, net zero, rise in sea level/levels, wind energy, and the (negative) consequences of climate change*. The application of the aforementioned keywords was motivated by the prior studies, which used similar and/or identical keywords [2, 5, 9, 11]. The search of the website <https://www.vedantaresources.com/esg-reporting.php>, which was facilitated by the keywords, returned seven reports (five yearly reports and two specialized one-off reports), whose descriptive statistics were summarised in Table 1 below.

Table 1

The Descriptive Statistics of the Corpus

| # | Report's Title  | Year of Publication | Report's Sections and Number of Pages   |
|---|---|---------------------|---|
| 1 | Energy and Carbon Policy  | 2020                | No separate sections<br>1 page in the pdf file  |
| 2 | TCFD Report. Task Force on Climate Related Financial Disclosures                          | 2020                | Forward-Looking Statement; Note from the Chairman's Desk; CEO Statement; About This Report; About Vedanta; Our Position of Climate Change; Governance; Strategy; Metrics and Targets; Future Roadmap; Awards and Accolades<br>44 pages in the pdf file  |
| 3 | Our Progress towards Zero Harm, Zero Waste, Zero Discharge. Sustainability Report 2019-20 | 2020                | Overview; Governance; Environment; Our People; Retaining our Social License to Operate<br>132 pages in the pdf file   |
| 4 | Responsible Operations for Sustainable Future. Sustainability Report 2020-21              | 2021                | Business Overview; Governance; Environment; Our People; Enabling Our Communities<br>132 pages in the pdf file   |
| 5 | Transforming for Good. Vedanta Limited Sustainability Report 2021-22                      | 2022                | Introduction; Introducing Vedanta; Sustainability Approach; Embedding Sustainability; Transforming Communities; Transforming Planet; Transforming Workforce<br>76 pages in the pdf file   |
| 6 | Transforming Together for a Sustainable Future. Sustainability Report 2023                | 2023                | About this Report; In Conversation with the Chairman; In Conversation with the CEO; Vedanta at a Glance; Sustainability Approach; Sustainability Action Plan; Message from Priya Agarwal Hebbar; Message from ESG Committee Chairperson; Knowing Our Stakeholders; Materiality; Sustainable Mining; Transforming Communities; Human Capital Development; Transforming the Planet<br>148 pages in the pdf file |
| 7 | Lead. Sustain. Inspire. Sustainability report 2024  | 2024                | About the Report; The Impact We Are Creating; Driven By Our Purpose; Key ESG Highlights For 2024; Sustainable Governance; Our Stakeholders; ESG Scorecard; Human Capital Development; Supply Chain Management<br>119 pages in the pdf file  |

The corpus was analysed in accordance with Entman's framing methodology [4], which involved the following steps. The analysis commenced with a manual examination of each report summarised in Table 1

for the presence of recurring words, phrases, as well as sentences that referred to the topic of climate change. Thereafter, each report was processed in the computer program AntConc version 4.0.11 [24] in order to identify the most frequent words and lexical bundles related to the topic of climate change. Finally, facilitated by the word frequency data yielded by AntConc, each report was analysed again in order to identify the way the topic of climate change was problematized, how its causes and moral judgements were manifested and evaluated explicitly. The results of the qualitative framing analysis were presented, discussed and illustrated in the following subsection of the article.

### *Results and Discussion*

The results of the qualitative framing investigation indicate that VR appears to frame its corporate discourse on the issue of climate change via nine types of frames, such as Combat, Commitment, Governance, Leadership, Mitigation, Optimisation, Recognition, Responsibility, and Risk. They are further summarised and exemplified in Table 2 below.

Table 2

**The Results of the Framing Analysis: The Framing of Climate Change in VR's Reports**

| # | Frames       | Examples  |
|---|--------------|---|
| 1 | 2            | 3   |
| 1 | Combat       | Combating the climate crisis At Vedanta, we believe that we have a fundamental responsibility, alongside the government and communities, to address the global challenge of climate change. In keeping with India's promise of Net Zero by 2070 and the Paris Agreement, we have committed to become a Net Zero carbon business by 2050 and inscribed this into our Energy and Carbon Policy. We are driving innovations and adopting the latest technologies to move towards a greener business model. This includes targets to reduce our absolute carbon emissions by 25 % from a 2021 baseline along with achieving Net water positivity by 2030. Towards this end, we aim to spend US\$5 billion over the next 10 years to accelerate our transition to Net Zero Carbon. We are also committed to ensuring that 100 % of our light-motor-vehicle fleet is decarbonised by 2030 and 75 % of our mining fleet runs without fossil fuels by 2035 [28; 7]. |
| 2 | Commitment   | Your company has also signed the "Declaration of the Private Sector on Climate Change" — an initiative by the MoEF & CC to pledge our commitment. Vedanta joins 24 other leading Indian corporates in this endeavor — signaling corporate India's commitment to decarbonize [26; 10].   |
| 3 | Governance   | Climate change is considered a crucial governance issue at the Board level, and it is regularly discussed in various contexts such as strategy discussions, business performance, investment decisions, and the assessment of scenario triggers and signposts. The Board members bring diverse expertise from sectors including resources, energy, finance, government, and public policy. At Vedanta, we have implemented a comprehensive governance framework to effectively integrate climate change considerations into our business operations and strategic planning. The Board assumes responsibility for overseeing all sustainability matters, which includes the climate change agenda [27; 55].  |
| 4 | Leadership   | We are constantly transforming ourselves to take on this critical role. We are first Indian metals and mining company to release the Climate Change Report in line with the Taskforce on Climate related Financial Disclosures (TCFD). We have signed the Declaration of the Private Sector on Climate Change, a Government of India initiative, and Vedanta Aluminium this year became the largest buyer of renewable energy from the Indian Energy Exchange [28; 6].  |
| 5 | Mitigation   | To address business risks that are most likely to arise from environmental crises, Vedanta has taken several strategic goals that act to mitigate climate change and nature loss. Our ambitious targets for decarbonisation, practice of circularity and water positivity are in line with the UN's Sustainable Development Goals, and we continue to align our performance with sectoral and global best practices [27; 11].   |
| 6 | Optimisation | Energy Management and Climate Change Energy Consumption Vedanta meet nearly 90 % of its energy requirement from its captive power plants (CPP). Coal and natural gas are the dominant fuels for our CPPs and the company makes significant effort to ensure that we optimize their performance efficiency. In FY2020, the organization undertook more than 70 energy conservation projects. These include: Improvement of boiler efficiencies at our power plant, Load balancing measures dependant on demand for energy, Reduction in the use of furnace oil, upgrade of cathodes and process optimization in smelters [25; 50].   |

| Continuation of the table 2 |                |  |
|-----------------------------|----------------|--|
| 1                           | 2              | 3  |
| 7                           | Recognition    | Vedanta is committed towards taking carbon reduction targets in alignment with the Nationally Determined Contributions (NDC) of the Government of India. We recognise climate change science as set out by the United Nations Intergovernmental Panel on Climate Change. We believe that the global response to climate change should pursue twin objectives: both limiting temperatures in line with the goals of the Paris Agreement; and supporting the United Nations Sustainable Development Goals, which include universal access to affordable and clean energy [26; 44]. |
| 8                           | Responsibility | Climate change is the single biggest challenge facing humanity today. From rising sea levels that threaten catastrophic floods to searing heat waves that cause droughts and wildfires, the global temperature rise has triggered a chain of events that is likely to change Earth forever. Caused by human activities, the onus and responsibility for arresting climate change and mitigating its impact also lies with us [27; 54].   |
| 9                           | Risk           | Sustainability risks are part of the corporate risk register. These include: Health, Safety, Environment, Climate Change, Managing relationship with stakeholders, and Tailings dam Stability. While some of these risks have the potential to pose an immediate threat to our business and operations, a few like climate change have the potential to impact the business over the next 5–10 years [25; 35].   |

Let us decipher the findings that are presented and epitomised in Table 2 from the perspective of corporate communication. The first frame in Table 2 is Combat, which is metaphorically used in VR's corporate discourse on climate change to foreground the idea of climate change as a serious challenge or, even, a global battle that should be combatted and fought consistently. The second frame, Commitment, is employed by VR to communicate that the corporation does not try to distance itself from the issue of climate change as a serious problem, but, on the contrary, commits itself to its solving and mitigation. The third frame in Table 2, Governance, highlights an idea that VR regards the issue of climate change strategically, which means that the issue of climate change is discussed and communicated on a consistent level by VR as a solid part of its communication strategy. The fourth frame, Leadership, encapsulates VR's communicative strategy of portraying itself as a leader, at least in the countries of the Global South, which holds a position of advantage and leadership as far as its dealing with the issue of climate change is concerned. The fifth frame, Mitigation, conveys VR's communicative strategy of presenting and disseminating its measures of climate change mitigation and amelioration, i.e. VR's actions that aim at preventing and compensating for the negative consequences of climate change. The sixth frame, Optimisation, manifests VR's communicative strategy of depicting itself as an effective and efficient corporation that introduces and maintains such measures, as greenhouse gasses reduction, technological solutions that minimise the negative consequences of climate change and the like. The seventh frame in Table 2, Recognition, foregrounds VR's communicative strategy of acknowledging the anthropogenic origin of climate change and aligning with a science-based account of the origin of climate change. The eighth frame, Responsibility, emphasises VR's communicative strategy of taking responsibility and holding itself accountable for its negative impact on the environment and its contribution to global warming. Finally, the ninth frame, Risk, features VR's communicative strategy of dealing with climate change as a risk factor that impacts negatively upon the corporate operation and functioning on various levels.

Now, let us anchor our discussion in the existing literature on the framing of corporate discourse, represented by corporate reports, on the issue of climate change. Prior to commencing our discussion, however, let us reiterate that VR is one of the significant corporate actors on the natural resources market in the Global South. Seen in this light, VR's framing of climate change in its corporate reports is relevant not only to VR's strategic communication associated with climate change, but also is of relevance to other natural resources corporations that are headquartered in the Global South. Quite possibly, they may adopt VR's corporate discourse on climate change in their own corporate reporting on this matter. However, let us proceed to the discussion of the VR's framing through the lens of prior research.

The present findings seem to resemble strikingly the literature on the framing of climate change, especially the study by Melchiades Soares [20]. Specifically, the results of the present investigation lend support to Melchiades Soares [20], who has found that the corporate framing of climate change is routinely framed by the frames that foreground corporate ethics. Identically to Melchiades Soares [20], the framing of climate change through the prism of corporate ethics is manifested by the frames Commitment, Recognition, and Responsibility (see Tabel 2 for the relevant examples). Being evocative of the study by Melchiades

Soares [20], the results of the framing analysis of the present corpus point to the framing of climate change as VR's awareness and recognition of the anthropogenic causes of climate change that eventuate, among other factors, due to VR's business and operational activities (see Table 2 for the relevant illustrations). In its turn, VR seems to take responsibility for its share of the negative consequences of climate change and seeks to ameliorate its impact upon the environment and climate. However, unlike the findings described by Melchiades Soares [20], VR does not frame its climate change discourse through the lens of the frames that Melchiades Soares [20] refers to as Human Rights, Fairness, as well as Environmental and Economic Balance. In the present corpus, the notions of human rights and fairness, and the environment are usually framed under the aegis of the frame Sustainability, but not via climate change-related frames. Instead, VR frames the issue of climate change by the frames Mitigation and Optimisation (see Table 2), respectively, which resemble the results of the study by Melchiades Soares [20] in the sense that they are very similar to the frames that Melchiades Soares [20] identifies as Innovation, Energy Efficiency, Circular Economy, and Efficient Construction.

From the vantage point of the literature, the results of the present study also resemble the framing of climate change by big corporate actors described by Schlichting [23]. Particularly, the frames Mitigation and Optimisation in this corpus align with the respective framing that Schlichting [23] formulates as Socioeconomic Consequences of Mandatory Emission Reductions. Also, the frame Leadership (see Table 2), which has been identified in the VR's corpus, lends support to Schlichting [23], who posits that fossil fuel corporations tend to frame their respective climate change discourses via the frame of Leadership in climate protection. As we can see (refer to Table 2), VR is also keen on presenting itself positively as a corporate leader that offers and pursues the leading position in climate change mitigation and amelioration. Concurrently, however, the results of the present investigation do not seem to corroborate Schlichting's [23] findings concerning the frame Scientific Uncertainty, which encapsulates fossil fuel corporations' scepticism associated with the anthropogenic causes of climate change. Unlike the frame Scientific Uncertainty reported by Schlichting [23], this study has discovered that VR is very explicit in terms of the framing of climate change as a man-made (i.e., anthropogenic) problem. VR's awareness and acknowledgment of the anthropogenic nature of global warming and climate change is evident from the frames Recognition and Responsibility, respectively (see Table 2).

VR's acknowledgement of the man-made nature of global warming is in line with the study by Kapranov [9], who demonstrates that Equinor (formerly — Statoil) frames its climate change discourse by the frames Anthropogenic Cause. In this regard, we may argue that VR as a representative of the Global South aligns its climate change discourse with that of Equinor, which represents Norway, a highly developed industrialised country. Furthermore, the results of the present investigation are in unity with Kapranov [9], who has established that Equinor frames its climate change discourse via the frame Battle. To reiterate, VR regards the issue of climate change as a battle and as a risk factor that needs to be combatted (see Table 2) and frames it accordingly as the frame Combat. In this regard, it should be noted that the frames Combat and Risk are recurrent frames that resurface in, practically, each of the reports analysed in the corpus.

Discussed from the point of view of the literature, the frame Governance echoes the results of the study by Megura and Gunderson [21], who have found that the issue of climate change is framed by big corporate actors by means of the frame Compliance, which involves the maintenance of regulations and standards. In the present corpus, the frame Compliance corresponds, essentially, to the frame Governance (see Table 2), which presupposes that climate change “is considered a crucial governance issue at the Board level, and it is regularly discussed in various contexts such as strategy discussions” [27; 55].

Judging from the corpus analysis, all of the frames that are summarised in Table 2 seem to resonate with the study by Feeney, Ormiston, Gijsselaers, Martens, and Grohnert [22], who have identified the so-called Evolving frame. Specifically, Feeney, Ormiston, Gijsselaers, Martens, and Grohnert [22] show that corporate discourse on climate change may involve the Evolving frame, which involves the adjustment and calibrating of corporate communication on climate change with the respective corporate measures of climate change mitigation. Judging from the data, VR seeks to portray itself in a positive light as a climate change-aware corporation that implements a range of measures, such as greenhouse gasses emission reduction, better and consistent governance, and responsibility in combatting the risks posed by climate change. Obviously, the analogy between the Evolving [22] framing and the frames that have been identified in the present study is based exclusively on VR's corporate reports, which by default are designed to present VR as a trustworthy and responsible corporation that is serious about climate change. It remains to be elucidated, however, whether or not such a framing is actually reflecting the state of affairs objectively.

### Conclusions

The present qualitative study is aimed at identifying the way VR frames its climate change discourse in the corpus of corporate reports published from 2019 to 2024. Based upon the framing methodology developed by Entman [4], the study analyses the corpus qualitatively and shows that VR employs nine types of frames in its corporate communication of the issue of climate change. These frames are Combat, Commitment, Governance, Leadership, Mitigation, Optimisation, Recognition, Responsibility, and Risk.

The subsequent comparison of the aforementioned frames with the prior studies on the framing of climate change in corporate discourse, especially in corporate reports, exhibits striking resemblance between the findings in the study and research results that are discussed in the literature. Judging from the comparison of the findings with the literature, it can be quite safely concluded that VR, being a corporation that operates in the Global South, frames its climate change discourse in alignment with the respective framing that is present in the corporate reports produced by corporations from the developed industrial countries of the Global North. Based upon the findings and their juxtaposition with the literature, it could be posited that VR's framing of climate change discourse seems to be very similar to that of its counterparts from the Global North. In other words, VR's strategy of corporate communication vis-à-vis the issue of climate change is reflective of the climate change-related concerns that are shared by analogous corporations from the developed and industrialised part of the globe. This finding provides a deeper insight into the discursive practices by one of the major corporations in the Global South. Moreover, the finding contributes positively to the existing body of research on corporate communication. In particular, the results of the present study may further be applied to future research endeavours aimed at establishing the peculiarities of corporate communication and corporate discourse on the issue of climate change.

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## Корпоративтік жылдық есептердегі климаттың өзгеруі туралы дискурс: Веданта ресурстарының жағдайы

Соңғы жылдары табиғи ресурстармен айналысатын корпорациялардың корпоративтік есептерінде өз дискурстарын қалай тұжырымдайтынына, соның ішінде корпоративтік жауапкершілік, экологиялық тұрақтылық және климаттың өзгеруі мәселелері бойынша тиісті дискурстарына назар аударатын корпоративтік дискурс туралы зерттеу басылымдарының саны артып келеді. Дегенмен, қазіргі уақытта ғаламдық оңтүстік деп аталатын елдерде, атап айтқанда, Үндістанда, Оңтүстік Африкада, Либерияда және Намибияда жұмыс істейтін *Vedanta Resources* (бұдан әрі — VR) табиғи ресурстар корпорациясының корпоративтік есептеріндегі климаттың өзгеруі туралы дискурс бойынша зерттеулер аз. Зерттеулердегі олқылықтың орнын толтыру мақсатында мақала VR-дің климаттың өзгеруі туралы дискурсын оның корпоративтік есептерінде зерттейтін сапалы зерттеуді ұсынады. Атап айтқанда, зерттеу VR климаттың өзгеруі туралы өзінің корпоративтік есептерінде климаттың өзгеруі туралы дискурсты қалай тұжырымдайтынын анықтауға бағытталған. Зерттеу Р. Энтман әзірлеген фрейминг әдістемесін қолдана отырып, 2019-2024 жылдардағы VR есептерін талдауға негізделген. Корпустың сапалы зерттеуінің нәтижелері VR климаттың өзгеруіне қатысты корпоративтік дискурсты, мысалы: «Міндеттеме», «Басқару», «Жеңілдету», «Оңтайландыру», «Тану», «Жауапкершілік», «Тәуекел» сияқты фреймдерді пайдалана отырып құрастырғанын көрсетті. Нәтижелері мақалада егжей-тегжейлі сипатталған. Сонымен қатар, олар корпоративтік субъектілер тарапынан климаттың өзгеруін фрейминг бойынша жарияланған зерттеулердің қолданыстағы жиынтығы тұрғысынан талқыланды. VR дискурс әдетте халықаралық корпоративтік құрылымдардың климат мәселелері фреймигпен сәйкес келетіні анықталды. Мақала қысқаша мазмұндалған қорытындымен және олардың климаттың өзгеруіне байланысты корпоративтік дискурс пен коммуникацияға қатыстылығымен аяқталды.

*Кілт сөздер:* корпоративтік дискурс, корпоративтік есеп беру, климаттың өзгеруі туралы дискурс, фрейминг, Vedanta Resources.

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## Дискурс об изменении климата в корпоративных годовых отчетах: случай Vedanta Resources

В последние годы растет число исследовательских публикаций о корпоративном дискурсе, которые фокусируются на том, как корпорации, занимающиеся природными ресурсами, формулируют свои дискурсы в корпоративных отчетах, включая их соответствующие дискурсы по вопросам корпоративной ответственности, экологической устойчивости и изменения климата. Однако остается недостаточно изученным дискурс об изменении климата в корпоративных отчетах *Vedanta Resources* (далее — VR), корпорации, занимающейся природными ресурсами, которая работает в странах так называемого Глобального Юга, в частности, в Индии, Южной Африке, Либерии и Намибии. Стремясь восполнить пробел в исследованиях, статья представляет качественное исследование, которое изучает дискурс VR об изменении климата в ее корпоративных отчетах. В частности, исследование было направлено на то, чтобы установить, как VR формулирует свой дискурс об изменении климата в своих корпоративных отчетах, связанных с проблемой изменения климата. Исследование основано на анализе отчетов VR за 2019-2024 годы с применением методологии фрейминга, разработанной Р. Энтманом. Результаты качественного исследования корпуса показали, что VR фреймировала свой корпоративный дискурс по вопросу изменения климата с помощью таких фреймов, как, например: «Обязательство», «Управление», «Смягчение», «Оптимизация», «Признание», «Ответственность», «Риск». Результаты были подробно проиллюстрированы в статье. Кроме того, они обсуждались с точки зрения существующего корпуса опубликованных исследований по фреймингу изменения климата корпоративными субъектами. Установлено, что дискурс VR в целом согласуется с фреймингом климатической проблематики международными корпоративными структурами. Статья завершилась кратким изложением результатов и их релевантностью для корпоративного дискурса и коммуникации, связанных с проблемой изменения климата.

*Ключевые слова:* корпоративный дискурс, корпоративная отчетность, дискурс об изменении климата, фрейминг, Vedanta Resources.

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