



Metaphors we're safe by: analysing conceptual metaphors within corporate safety reporting

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ABSTRACT

Organisations are increasingly required to publicly disclose their safety performance through their corporate reports. Occupational Health and Safety (OHS) reporting is an essential element of corporate transparency and responsibility, enabling investors and other stakeholders to understand a firm's management of its significant risks. The language used in these reports shapes the meaning that may be inferred. Lakoff and Johnson's Conceptual Metaphor Theory was applied to the publicly available safety reports of 23 firms operating within high and low hazard sectors to examine how metaphors were used to signal their safety performance. Across sectors eight different categories of metaphor were identified which have different implications for interpretation. Half of these categories of metaphor were different to those used in financial reporting. The findings show that metaphors were used similarly between sectors but were more frequently used in reports from organisations operating in high hazard than low hazard settings. Building on the existing understanding of the use of numbers as a form of impression management, we argue that language is also used within corporate reporting to construct an epistemology of safety that is performative and overly optimistic. This presents challenges for external stakeholders relying on an organisation's reporting as an indication of their safety performance and could present significant ethical and integrity dilemmas for Occupational Health and Safety practitioners.

1. Introduction

"In delivering for our customers, we never lost sight of our absolute focus on our Journey to Environment, Health and Safety Excellence."

This extract from a corporate report shows how an organisation uses a metaphor (journey) to frame how information is understood, and to construct a positive impression of the companies' attitude towards safety. Metaphors are central to how we understand safety and yet their presence is so pervasive that they are rarely recognised. Previous studies of corporate safety reporting have focused on the use of data and information, and the quality and quantity of the metrics that organisations provide (Mariappanadar, Maurer, Kramar, & Muller-Camen, 2022; Evangelinos, et al., 2018). In contrast, this study applies Lakoff and Johnson's (1980) Conceptual Metaphor Theory (CMT) to examine how publicly listed organisations use metaphor to signal their safety performance within their corporate reports. The findings demonstrate how organisations use metaphor to create an impression of safety and assert claims about their safety performance. This examination of linguistics enlarges on the existing understanding of OHS reporting, demonstrating

how corporate reports construct and communicate perspectives on safety that are often overly optimistic.

Metaphors are integral to how we conceive and communicate safety, enabling individuals to convey ideas and make meaning of a situation (Le Coze & Reiman, 2023). Metaphors have been central to the development of safety models, theories and ideas, and underlie visual representations (Bracco & Ivaldi, 2023). The reliance on metaphor occurs because safety is difficult to assess directly and is an abstract and multidimensional construct. This is perhaps most obviously demonstrated in the challenge to define safety. Luminaries in the field, such as Hollnagel, Reason and Weick each provide different definitions emphasizing different aspects of the concept (see Schulman, 2020). Despite the reliance on metaphor in conceptualising safety and accidents, studies of the role of metaphor in safety has been limited to visual metaphor. But metaphors are not innocent carriers of meaning, they themselves create meaning and construct a reality, although this subtle form of signalling often goes unnoticed (Lakoff & Johnson, 1980). Nevertheless, there has been limited examination of linguistic metaphors in safety, such as how organizations communicate safety to others.

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Moreover, whilst organisations have been found to make extensive use of metaphors within their financial (Kövecses, 2002; Hooper & Low, 2001) and sustainability reporting (Sun, Jin, Yang, & Zhao, 2018; Ihlen & Roper, 2014; Milne, Kearins, & Walton, 2006; David, 2001) to frame information, promote their interests and signify organisational improvement (Piga, 2023; Menon, 2022), this work has not been applied to safety reporting. The role of linguistic metaphors within safety reporting has received limited study to date. Moreover, whilst the use of metrics within safety reporting has been considered in previous studies, corporations make much more use of words than numerical data within their safety reporting.

Organisations are increasingly required to publicly disclose their environmental, social and governance (ESG) impacts using prescribed performance indicators, of which health and safety is a core and mandatory requirement (Sellhorn & Wagner, 2024). External reporting improves accountability by establishing a transparent mechanism for investors to determine how critical risks and responsibilities are being governed. Furthermore, reporting also provides firms with strategic advantages enabling them to legitimise their operations, maintain their ‘social licence’ and address challenges from stakeholders (Deegan, 2017). Organisations are known to use their corporate safety reporting to signify information and create an external impression (Ruiz-Frutos, Pinos-Mora, Ortega-Moreno, & Gómez-Salgado, 2019; O’Neill, Clarke, & Flanagan, 2010), yet the claims made within a firm’s reports are often unchallenged because they are descriptive and not independently verified (Hooper & Low, 2001). This results in reports founded on ‘aspirational talk’ (Christensen, Morsing, & Thyssen, 2013).

This research seeks to establish what types of metaphor are used to describe safety in corporate reports and what meaning they intend to convey. The analysis in this study used a corpus extracted from the annual reports published by 23 firms that are publicly traded on the UK FTSE 250 index. Because the scale of a firm’s safety reporting is correlated with the inherent hazards associated with their activities (Alves & Ramos, 2022), we posit that organisations operating in more hazardous industries make greater use of metaphor than those operating in lower hazard sectors.

The work is presented across five sections. Following an overview of CMT, the literature on the use of conceptual metaphors within corporate reporting is presented. This is followed by an overview of the literature on corporate OHS reporting. This review of the existing literature provides a foundation for the subsequent empirical study. The methodology is then presented in section 2 and outlines the analytical approach. The findings of the empirical study are presented in section 3 and demonstrate how metaphors are used in safety reporting in different types of organization. The discussion in section 4 explores the practical implications of the results, along with the limitations and suggestions for future research. It is notable that throughout the paper metaphors are represented in italics.

1.1. Conceptual metaphor theory (CMT)

A metaphor is a linguistic phrase that enables understanding of one domain of experience (that is typically abstract) in terms of another (that is typically concrete). By mapping abstract concepts to the tangible and familiar, metaphors enable our understanding of complex, ambiguous and unfamiliar concepts (Lakoff & Johnson, 1980). Conceptual metaphor theory argues that metaphors are not mere linguistic devices, but fundamental to cognition. A conceptual metaphor is one that creates a whole way of thinking and understanding. For example, the metaphor “*life is a journey*” creates a way of understanding and modifies the way we communicate our plans: we set destinations that we want to reach with milestone to measure our progress, like all travelers we make careful plans for the journey and prepare for obstacles and setbacks along the way, we can prefer certain paths to others, and so on. However, the interpretation signalled by a metaphor is selective and often deceptive. In foregrounding some features of a phenomenon making

them more salient than others, metaphors both frame and constrain our perspective. So pervasive is their power that it is often argued that changing the metaphor can change the thinking, altering the perspective on a phenomenon. For example, Matlock et al., (2017) found that individual’s had a heightened perception of risk and were more likely to respond to an emergency when evacuation warnings incorporated a metaphorical “*monster wildfire*” compared to warnings using literal messages.

Conceptual metaphor theory (CMT) started with Lakoff and Johnson’s book (1980), *Metaphors We Live By* . However, the underlying premise of CMT that metaphor is not simply used as an ornamental linguistic device, but as a conceptual tool for structuring, restructuring and even creating reality builds on centuries of scholarship including the work of philosophers Friedrich Nietzsche and Max Black (Kövecses, 2008). CMT argues that metaphors create schemas that frame how we conceptualise our most basic experiences of the world.

1.1.1. Root and auxiliary metaphors

According to Kövecses (2008) decades of psychological research have demonstrated the influence of conceptual metaphor on thought and behaviour, and it remains a vital force in contemporary cognitive linguistics. Central to the theory is the argument that metaphors do not operate in isolation but are clustered around root metaphors that lead to sub-groupings of auxiliary metaphors. For example, through the root metaphor of *time as money*, we understand the abstract concept of time through our concrete experiences of money, leading us to conceive time as a commodity that we can *spend*, *save*, or *invest*. Using the example of the root metaphor, *life is a journey*, (see Fig. 1) demonstrates the associated auxiliary metaphors, including milestones, pathway and setbacks.

CMT categorises metaphors into three overlapping categories: structural, orientational, and ontological. Structural metaphors are the largest of the three categories. They conceptualise complicated and abstract experiences by mapping them to concrete and relatable concepts that are specific, measurable and objective, e.g. *life is a journey*. An orientational metaphor organises experiences spatially, i.e. happiness is up, sad is down. The third type, ontological metaphors conceptualise our experiences, ideas and events as physical objects within an environment or container enabling them to be extracted, comprehended, described, and categorised more easily (Lakoff & Johnson, 1980). For example, when we conceive of risk as an entity or substance we are using an ontological metaphor. This leads us to conceive risk as something we can *take*, *transfer*, *eliminate*, and even something we consume because we have an *appetite* for it.

1.2. Metaphors in financial and sustainability reporting

There is a wide corpus of literature demonstrating the use of conceptual metaphors as a signalling device within corporate reporting

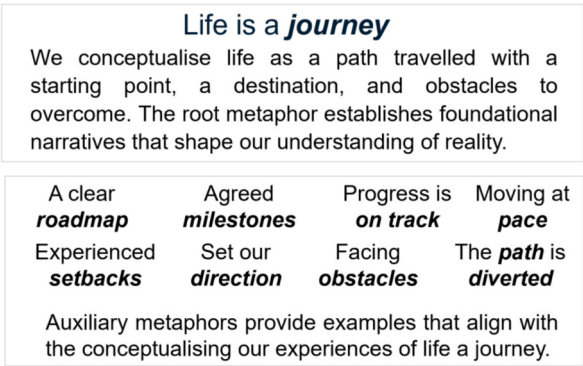


Fig. 1. An illustration of the relationship between root and auxiliary metaphors.

(Alejo, 2010; Charteris-Black, 2004). Organisations use metaphor within their reporting to signal their future outlook to investors (Hooper & Low, 2001). Higgins et al. (2019) demonstrated how metaphors can shape and frame a stakeholder's understanding of an issue, enabling an organisation to project their intended meaning of information to investors. Conceptual metaphors are also used by organisations within their reporting to assert their socio-political rights and advance their claims for social legitimacy (Castelló & Lozano, 2011). They are used as a form of impression management enabling organisations to both signify their confidence and present information in ways that are favourable to their interests. For example, Milne et al. (2006) demonstrated that an organisation's use of a journey metaphor within their reporting was a rhetorical tool suggesting serious engagement with sustainable development whilst actually masquerading inaction and reaffirming existing unsustainable business practices. Similarly, Berry (2014) found the fossil fuel sector used metaphors of movement, scale, and competition to reconceptualise sustainable development with concepts that align with the organisation's interests. Finally, it is notable that unlike financial data within statutory reports, the narrative in corporate reports is not subject to third party scrutiny by an organisation's auditors. We must pay attention to what is being signalled when organisations use metaphor.

Table 1 presents different metaphorical conceptions identified in 15 empirical studies of financial and ESG reporting. It demonstrates that overall, the most frequently used metaphor is movement, while war and health metaphors are more common in financial reporting. While the studies summarised in Table 1 draw on reports from a limited range of companies, the identity of the organisations studied is frequently not disclosed by the authors, so we are unable to differentiate them into firms operating in high or low hazard sectors. Moreover, few of the studies of ESG reporting explicitly considered safety-related issues.

1.3. Corporate OHS reporting

OHS reporting plays an increasingly important role in shaping external stakeholders understanding of a firm's management of significant health and safety risks. Through comprehensive OHS disclosures, organisations demonstrate corporate transparency and management of their social responsibility (O'Neill, Clarke, & Flanagan, 2010). Reporting provides insights into their efforts to ensure internal and external stakeholders are adequately protected from the significant OHS risks arising from their operations. With the rise of CSR / ESG reporting, the level of reporting of OHS information has increased significantly over the past 20 years (Koskela, 2014). European firms continue to disclose more about their OHS performance than American and Asian firms (Tsalis, Stylianou, & Nikolaou, 2018). Nevertheless, the rate of OHS reporting amongst Asian firms is growing with increased reporting evident in Malaysia (Cahaya, Porter, Tower, & Brown, 2017), Indonesia (Ridhuan, Yahya, & Maizatulakma, 2018), Japan (Kumar, Pande, & Afreen, 2018), India (Kumar, Pande, & Afreen, 2018), Pakistan (Ali et al., 2021), China (Guo, Li, & Zhou, 2022) and also in South Africa (Rikhotso, Morodi, & Masekameni, 2022). Other factors that have been found to influence the rate of reporting include organisational size (Kawashita, et al., 2005) and industry type with firms in the high hazard sectors disclosing more than those in low hazard industries (Mariappanadar, Maurer, Kramar, & Muller-Camen, 2022; Cahaya, Porter, Tower, & Brown, 2017; Montero, Araque, & Rey, 2009).

The research literature on corporate OHS reporting demonstrates several underlying weaknesses. Firstly, reporting remains highly inconsistent (Brown & Butcher, 2005) and uniformity of reporting is often a topic mentioned in recommendations for further research (Searcy, Dixon, & Neumann, 2016). Second, the information organisations disclose does not align always with what the firm's own internal audits reveal (Ruiz-Frutos, Pinos-Mora, Ortega-Moreno, & Gómez-Salgado, 2019). This has led some to argue that the disclosure lacks depth and detail, and is superficial and vague (Mariappanadar, Maurer,

Table 1
Different metaphorical conceptions found in studies of financial and ESG reporting.

	Author reference and publication date	Journey	War	Sports	Construction	Natural Disasters	Mechanical	Health	Ecosystem	Misc.	Sector hazard		
											High	Low	Unstated
Financial Reporting	Charteris-Black & Ennis (2001)					✓							✓
	(O'Mara-Shimek et al., 2015)						✓						✓
	Charteris-Black & Musolf (2003)		✓					✓		An entity moving up/down Science, Vision, Theatre			✓
	Bujaki & McConomy (2012; Kövescs, 2002)	✓											✓
	(Vargas-Sierra and Moreno-Sandoval, 2021)		✓					✓					✓
CSR / ESG Reporting	(Nicaise, 2010)		✓					✓		Love			✓
	(López and Llopis, 2010)		✓	✓				✓		Chain of being, Events			✓
	Sun, Jin, Yang, & Zhao (2018)	✓	✓	✓						Geographic Protector, Manage			✓
	Yu (2020)	✓✓											✓
	Hu et al., (2024)	✓	✓	✓			✓						✓
	(Liversey and Kearns, 2002)				✓					Transparent, Care Growth, Concerned Citizen	✓		✓
	Kapranov (2017)	✓											✓
	Milne et al., (2006)	✓											✓
	Higgins et al. (2019)	✓											✓
	Ihlen & Roper (2014)	✓											✓

Kramar, & Muller-Camen, 2022; Tsalis, Stylianou, & Nikolaou, 2018). Third, OHS disclosure has been found to impact a firm's financial performance and corporate reputation (Zhang, Liu, Mei, & Zhang, 2023). However, reporting fails to provide investors with an understanding of an organisation's significant OHS risks and how they are being controlled (Mavroulidis, et al., 2022; O'Neill, Flanagan, & Clarke, 2016). Finally, the type of information typically reported does not align with the increased public interest in OHS (Montero, Araque, & Rey, 2009) or the level of importance that organisations state it has (Evangelinos, et al., 2018). Suggested remedies include introducing reporting standards and frameworks (Searcy, Dixon, & Neumann, 2016), mandatory reporting requirements (Oakman, Young, Weale, & Pattinson, 2024; Alves & Ramos, 2022) and auditing (Fonseca & Carvalho, 2019).

Table 2 provides a summary of studies of corporate OHS reporting, indicating the growing academic interest in this topic. Almost half of these 30 studies have been published in the past five years. It also reveals a strong focus on performance indicators, notably the quality and quantity of OHS metrics. Three themes in particular are evident in these studies. The first theme considers the quality of the information and poor and variable data disclosed (Mavroulidis, et al., 2022). This frequently led to recommendations to introduce greater rigour through auditing, mandating frameworks and the replacement of voluntary with mandatory reporting (Alves & Ramos, 2022). The second theme relates to the quantity of the OHS information and data organisations disclose within their reports. This is often limited (Fonseca & Carvalho, 2019) and naturally leads to recommendations to increase the number of OHS metrics (Mariappanadar, Maurer, Kramar, & Muller-Camen, 2022), the quantity of the information disclosed and for the introduction of frameworks to enable consistency. The third theme considers how representative the disclosure was of the organisation's significant OHS risks, often questioning the performative nature of the information (O'Neill, Clarke, & Flanagan, 2010). Recommendations from this theme call for disclosures to be more meaningful and aligned to an organisation's significant risks. This focus on performance metrics in corporate OHS reporting overlooks the significant contribution words make to these disclosures. The final column in Table 2 indicates that none of these 30 studies has examined the extent to which linguistics, such as metaphor, have been used in corporate OHS reporting. This is surprising given that metaphors are used within company financial and ESG reports (see Table 1), shaping the meaning of information provided to investors (Evangelinos, et al., 2018). This study, therefore, addresses this omission by examining the use of metaphor in OHS reporting.

1.4. Research questions

Three research questions (RQs) were established for the study:

RQ1: What conceptual metaphors are used by firms to report their safety-related performance and what meanings may be inferred from them?

RQ2: Are different safety-related metaphors used in reports from firms in mining, and oil and gas industries (high hazard) than in those firms in the food and drink sector (low hazard)?

RQ3: Are the metaphors used within safety reporting different from those found within the studies of ESG and financial reporting?

2. Methodology

2.1. Research design

The analysis used a corpus extracted from the annual reports published by 23 firms that are publicly traded on the UK FTSE 250 index. Because the inherent hazards of an organisation's activities has been shown to influence their quantity of external safety reporting (Alves & Ramos, 2022; Cahaya, Porter, Tower, & Brown, 2017), the study sought to compare the use of metaphor amongst firms operating within high

hazard sectors with those from lower hazard sectors. The study compared twelve constituent firms of the FTSE 250 Oil, Gas and Mining group (52% of the sample) with 11 members of the Food and Beverage group. The review examined reports made by the firms between April 2021 and March 2023. The 23 firms that formed the sample cohort are indicated in Table 3.

2.2. Research methodology

To identify and analyse the conceptual metaphors, the research applied the Metaphor Identification Procedure Vrije Universiteit methodology, commonly abbreviated to 'MIPVU' (Ruiz de Mendoza Ibáñez & Pérez Hernández, 2011). MIPVU is based on the Metaphor Identification Procedure (MIP) developed by a leading group of linguistic scholars (Pragglejazz, 2007) to identify conceptual metaphors from text. The MIPVU methodology refines the MIP method, achieving a higher level of reliability and is more explicit and systematic. MIPVU is an inductive approach where metaphorical concepts are identified through bottom-up analysis of the text. This inductive approach was developed to address criticisms of the directionality and structure of earlier top-down methodologies and the unsystematic nature of the analysis (Kövecses, 2008).

The methodology was applied through the following four steps. Firstly, the sections of the reports that contained commentary on OHS were scoped and identified, i.e. the relevant lexical units that constitute a collection of words or sentences. Reviewing the contents of each report and subsequently searching for the key words 'safety,' 'health,' 'well-being,' 'risk,' 'culture,' 'accident,' and 'compliance' ensured that we identified the sections of the report where OHS were discussed. This was typically within the opening statements by the executive leaders, the ESG risks section, and in the performance and reporting. During the second step, the identified lexical units that contained the key words were evaluated to identify potential metaphorical phrases. The potential metaphors were then analysed in their original context to confirm if the term was metaphoric or literal. This entire text was examined to gain a general understanding of the lexical units and establish how it applied to the entity, relation, or attribute described in the report. This entailed establishing the contextual meaning of a potential metaphor and considering if a literal meaning would explain the text. For example, considering the following lexical unit: "*we are ensuring everyone feels safe to speak up if they have concerns*," it is first necessary to review the contextual meaning of the metaphor '*speak-up*' in the context of the whole statement. Abstracting the term and then studying its context enables the basic meaning of the phrase to be considered within the context. In the third step, the metaphors and their corresponding concepts were tabulated to show the frequency of occurrence. In the fourth and final stage, the auxiliary metaphors identified inductively from the reports were grouped into eight higher-order root metaphor categories which were compared to metaphors identified in ESG and Safety Science literature. Analysing the root metaphor provided a way to interpret what was being implied by the corporations within their OHS reporting. For example, establishing a *foundational* safety culture, implementing a control *framework*, *strengthening* safety rules, and *reinforcing* leadership commitments are all construction-related metaphors that draw upon building activities. Clustering the auxiliary metaphors into the root metaphor enabled eight groupings to be identified. Each grouping is supported by quotes extracted from the sample reports of different companies identified by numbers (Table 3).

3. Findings

This study identified 510 potential metaphorical statements within 23 corporate reports. Following evaluation, 135 statements were identified as literal and removed from the sample. The remaining 375 metaphors were subsequently analysed and 332 (or 89%) were found to correspond to one of eight inductively derived categories. Each category

Table 2

Findings and research foci of empirical investigations of corporate OHS reporting.

Authors and date of research	Summary of findings	The location, size and sector of the research	Quality of Information	Quantity of Info Reported	Representativeness of info/tion	The Use of Linguistics
Chan (1979)	The first recorded study of OHS disclosures in corporate reporting. Low reporting and inconsistency of data identified.	US. 102 firms. Multi-sectorial	✓			
Kawashita, et al., (2005)	Used CSR reports to analyse the organisation's stance on OHS. The quantity of disclosures varied by size and sector.	Japan. 441 firms. Multi-sectorial	✓	✓		
Brown & Butcher (2005)	Reviewed the quality of the OHS disclosure of 100 large firms, finding major weakness in the completeness, consistency, verifiability and comparability of the reports.	New Zealand. 100 firms. Multi-sectorial.	✓	✓	✓	
Montero, Araque, & Rey (2009)	Considered how CSR reporting frameworks supported OHS disclosure. It found metrics were limited and not aligned with the increased public interest and expectation.	Europe. 20 CSR reporting frameworks	✓	✓	✓	
Koskela (2014)	Content analysis of OHS reporting over 3 years by aeronautical, energy, and financial firms. Society's increased interest in OHS is not reflected in the quantity or quality of disclosures.	Finland. 3 firms. Multi-sectorial	✓	✓		
O'Neal, et al., (2016)	Studied the disclosures of the top 50 listed companies finding strategic efforts to reduce the visibility of failures and thus mitigate investors' perception of occupational safety risk.	Australia. 50 firms. Multi-sectorial.	✓	✓	✓	
Searcy, Dixon, & Neumann (2016)	Analysed OHS indicators within the CSR reporting. Metrics are lagging and predominantly safety focused. Reporting focuses on regulated issues and overlooks psychosocial and health risks.	Canada. 100 firms. Multi-sectorial	✓	✓	✓	
Cahaya, et al., (2017)	Used GRI Index to examine voluntary OHS reporting. International and high-hazard firms report more. Coercive isomorphism i.e. supply chain pressure led to greater reporting.	Indonesia. 223 firms. Multi-sectorial	✓	✓		
Nagata, et al., (2017)	An 8-year longitudinal study explored OHS reporting trends by sector and size. Length of reports had increased by 75%, particularly amongst the high hazard sector and larger firms.	Japan. 700 firms. Multi-sectorial.	✓	✓		
Evangelinos, et al., (2018)	Examined voluntary OHS reporting in high-hazard sectors. Disclosure does not reflect the risks or exposure. Reporting requires greater breadth and depth, extending beyond lagging metrics.	Global. 40 firm. Multi-sectorial	✓	✓	✓	
Kumar, et al., (2018)	Examined the sustainability reporting practices of the top 10 Indian banks using a GRI-G4-based persuasive communication framework.	India. 10 firms. Finance	✓	✓		
Tsalis, et al., (2018)	The quality and extent of OHS disclosure are limited, superficial and used to protect a firm's social reputation. Extent of reporting is influenced by the industry sector and continent.	Global. 134 firms. Multi-sectorial	✓	✓	✓	
Ridhuan, et al., (2018)	Compared OHS disclosures between Malaysia and UK companies. Malaysian reporting was vague compared to the UK which focused on objective information.	Malaysia and UK. 80 firms. Multi-sectorial	✓	✓		
Ruiz-Frutos, et al., (2019)	Analysed Ecuadorian OHS disclosures. Firms overestimate their OHS performance compared to their audit findings. Reporting standards do not represent actual OHS performance.	Ecuador. 112 firms. Multi-sectorial	✓	✓	✓	
Rahman, Abdullah, & Mazni (2019)	Disclosures do not enable trade unions to evaluate a firm's corporate responsibility and their management of the OHS risks to employees. Voluntary reporting is a hindrance.	Malaysia. 40 firms. Multi-sectorial	✓	✓		
Fonseca & Carvalho (2019)	Evaluated OHS reporting to the SDGs finding a lack of attention to quality assurance and data integrity in the reporting. External assurance improves the quality of the reporting.	Portugal. 235 firms. Multi-sectorial	✓	✓		
Ali et al., (2021)	Evaluated OHS practices in Pakistan by analysing disclosures of the annual reports by 181 Pakistani manufacturing companies.	Pakistan. 181 firms. Manufacturing	✓			
Păun, et al., (2020)	Examined the quantity and quality of reporting, finding that market share and the ownership structure led to enhanced reporting, alongside foreign ownership and media exposure.	Romania. 35 firms. Multi-sectorial	✓	✓		
Roland, et al., (2020)	Investigated the determinants influencing the quality of OHS disclosure finding corporate debt, age, turnover, and a diversified ownership structure led to higher quality reporting.	Romania. 34 firms. Multi-sectorial	✓			

(continued on next page)

Table 2 (continued)

Authors and date of research	Summary of findings	The location, size and sector of the research	Quality of Information	Quantity of Info Reported	Representativeness of info/tion	The Use of Linguistics
Mariappanadar, et al., (2022)	Using a mixed research design, the study examined the quality of 250 OHS and well-being disclosure in sustainability reports across industries and countries.	U.S. 250 firms. Multi-sectorial	✓		✓	
Mavroulidis, et al., (2022)	OHS reporting is vague/sententious, rarely translating the self-righteous claims into outcomes. Disclosure tends to exacerbate information asymmetry on OHS to gain social legitimacy.	Global. 19 firms Multi-sectorial	✓	✓	✓	
Alves & Ramos (2022)	Analysed of the quality of OHS disclosures among EU firms. There is no inclination to disclose data beyond safety metrics. Non-regulated issues are under-reported. Auditing recommended.	Europe. 101 firms Multi-sectorial	✓	✓	✓	
Shimizu, et al., (2022)	A longitudinal study of Japanese firm's on Tokyo Stock Exchange OHS disclosure, comparing changes between 2012–22 by industry and size.	Japan. 411 firms. Multi-sectorial	✓	✓		
Gardiner (2022)	Found reporting was focused on internal OSH issues, providing low transparency. Information provided limited value for decision makers. Some negative information is deliberately concealed.	Australia. 50 firms. Multi-sectorial	✓	✓	✓	
Wang, et al., (2022)	A 10-year longitudinal study of OHS disclosure by energy firms demonstrating increased reporting, but considerably slower uptake than amongst western firms.	69 listed energy companies in China.		✓		
Guo, Li, & Zhou (2022)	Applied game theory to examine how family firms disclose OHS information. It concluded that voluntary approaches have major limitations and legislative changes are required.	China. 1,000 firms. Multi-sectorial			✓	
Rikhotso, Morodi, & Masekameni (2022)	A 5-year longitudinal study of the OHS reporting finding that conventional OHS metrics obfuscate the true extent of the health hazards. Mandatory reporting is recommended.	South Africa. 20 firms. Multi-sectorial		✓	✓	
Fotiadis, et al., (2023)	Explored the state of OHS disclosure finding underreporting of key issues such as young workers and health. OHS disclosures contribute to an information asymmetry with investors.	UK. 59 firms. Construction	✓	✓	✓	
Oakman, et al., (2024)	Found higher quality reporting amongst high-risk sectors. This was influenced by stakeholder expectations and industry norms. More stringent reporting standards are required.	Australia. 100 firms. Multi-sectorial	✓	✓	✓	
Nagata & Lin (2025)	Found greater reporting in Taiwan where its mandatory versus Japan where reporting is voluntary. Regulatory frameworks improve the quality and consistency of OSH disclosures.	Japan & Tiawan. 561 firms. Multi-sectorial	✓	✓		

Table 3

Firms included in the cohort.

FTSE 250 Oil, Gas and Mining Constituents	FTSE 250 Food and Beverage Constituents
HH 1 Anglo American	LH 1 Associated British Food
HH 2 Antofagasta	LH 2 Bakkavor Group
HH 3 BHP	LH 3 Britvic
HH 4 BP	LH 4 CCHBC
HH 5 Energean	LH 5 Cranswick
HH 6 Fresnillo	LH 6 Diageo
HH 7 Glenco	LH 7 Greencore
HH 8 Harbor Energy	LH 8 Fevertree
HH 9 Ithaca	LH 9 Hilton Foods
HH 10 Rio Tinto	LH 10 Tate and Lyle
HH 11 Wood Group	LH 11 Premier Foods
HH 12 Shell	

incorporated a series of auxiliary metaphors. The remaining 43 metaphors (11%) were varied and did not align with any of the inductively derived categories. These included embodiment (e.g. *risk appetite* and *hearts and minds*), mechanical metaphors (e.g. *unlocking*, *resetting*), sport (e.g. *coach* and *wheelhouse*) and power (e.g. *non-negotiable*). The number of metaphors that aligned with each of these additional conceptual groups was less than 5 and hence they were not considered further.

3.1. Categories of metaphor

The most frequent conceptual metaphor identified within the sample was safety as movement, such as journey, accounting for 80 references and representing 24% of the overall sample. Movement metaphors signify change, progress and improvement (Ritchie, 2008). Movement was used in three ways, as demonstrated in Table 4. First, organisations mapped changes to their OHS programme with notions of momentum, such as *strides forward*, *driving* and *powered*. The metaphor enabled organisations to describe their OHS efforts as not merely improving but changing at speed and powered by leadership determination and direction. For example, it was used to stress the pace, progress, direction and determination of an organisation's safety efforts: "*we will continue to maintain the momentum, driving the global roll out of SafeWork 2.0*" [HH 1] whilst BHP stated that they were "*driving the safety culture*" [HH 3]. A second auxiliary metaphor of movement was a journey which was used to stress the process of improvement to an organisation's safety programme. Difficulties encountered on the figurative journey, such as fatalities, major incidents and regulatory breaches, represented *course corrections*, *plateaus*, and *setbacks*, whilst *milestones*, *gradients* and *miles travelled* indicated notable achievements on the voyage. Every journey needs a destination to aim towards and goals to inspire the travellers through the hardship, and this represented the third auxiliary metaphor. When safety is a destination, the end goal was conceived through

Table 4

Metaphorical concepts demonstrating the root metaphors and their auxiliary metaphors identified in corporate reports from different industries.

Root Metaphor <i>The ontological conceptions represented</i>	Auxiliary Metaphors <i>The conceptual metaphor that frames an understanding of an issue.</i>	Example <i>Extracts from the reports demonstrating how is applied by organisations.</i>
Safety as Movement <i>A structural metaphor in which frames safety as improving towards a destination.</i>	Safety as Momentum, represented through conceptions of pace and power. This includes <i>Driving, Pace, Progressing and Striving</i> . Safety as a Journey where improvement is <i>Orientated, Led</i> through <i>Milestones, Steps, Gradients and Plateaus</i> . Safety as a Destination. It is <i>Guided, Directional</i> and achieved through <i>Roadmaps, Goals and Visions</i> .	<i>"We continued to take a proactive, preventative approach towards driving a culture of safe operating discipline across the Group."</i> [HH 7] <i>"To maintain health and safety momentum, we conducted two engagement campaigns on increasing the safety awareness."</i> [LH 4] <i>"We continued implementation of the five-year fatality elimination roadmap, including the recommended sequencing of strengthened controls based on effort, cost and near miss reduction impact."</i> [HH 3] <i>"Safety comes first at bp and avoiding safety incidents within the workforce is paramount."</i> [HH 4] <i>"Their health, safety and wellbeing is our first priority."</i> [LH 9] <i>"SafeWork is built on a set of minimum expectations and mandatory Fatal Hazard Protocols, Life-Saving Behaviours and safety tools."</i> [HH 7] <i>"Global HSES Day focused on PSFs and on the foundational principle that 'HSES starts with me.'" [HH 8]</i> <i>"Critical controls and verification tools are regularly strengthened."</i> [HH 6] <i>"We will continue to strengthen our health and safety culture."</i> [LH 6] <i>"We prioritise cultivating a robust safety culture."</i> [HH 7] <i>"Cultivating the recognition, management and appropriate expression of emotions and feelings, nurturing positive self-relationships."</i> [HH 6] <i>"Their focus is to work closely with site teams to transform safety culture and effectively embed SLP Live."</i> [HH 1] <i>"We investigate each recordable accident to establish the root cause as well as uncover all</i>
Safety as a First <i>Safety is an orientation metaphor where it's importance is signified by position, residing above and before everything else.</i>	Safety is <i>First</i> , before and above all else, signifying it's importance. This includes <i>First Foremost</i> or <i>Primary</i> value or consideration within decision-making.	
Safety is Constructed <i>Safety is the process of building where construction signifies progress and improvement, and demolition is negative.</i>	Safety is <i>Constructed</i> through the activities of <i>Building, Assembling and Forming</i> . Safety as a <i>Foundation</i> that supports the entire system. This includes laying <i>Foundations</i> , forming an <i>Underpinning</i> , and building a <i>Framework</i> . Strengthening safety. The quality of the construction requires <i>Reinforcing, Strengthening</i> and <i>Enhancing</i> so that safety is more <i>Resilient</i> .	
Safety as an Ecosystem <i>As an ecosystem, safety is continually adapting, evolving, and transforming within its environment.</i>	Safety is cultivated through human intervention of a managed system. Leaders are <i>gardeners</i> tending to an organisational ecosystem, <i>Cultivating, Grafting and Nurturing</i> the safety system Safety is a natural system, maturing as part of a natural development of growth. Safety <i>Evolves, Transforms</i> and <i>Grows</i> within a <i>Lifecycle</i> . Safety is a biological cell, an element within natural ecosystems. This includes safety as <i>Root Cause</i> , something which	

Table 4 (continued)

Root Metaphor <i>The ontological conceptions represented</i>	Auxiliary Metaphors <i>The conceptual metaphor that frames an understanding of an issue.</i>	Example <i>Extracts from the reports demonstrating how is applied by organisations.</i>
	is <i>Deep-Rooted</i> and where the <i>Root</i> of a problem is revealed.	<i>contributing factors."</i> [LH 6]
Safety as War <i>Safety is a conflict involving the formation of barriers, defences, and frontlines to prevent hazards penetrating.</i>	Safety was conceived as a <i>Defence</i> against hazards, involving <i>Barriers, Shields, and Risk Radars</i> . Safety as a military mission. Including <i>Mission-Critical, Target, Frontline, Field Leadership, Stand Down and Full Duty</i> . Safety is integrated as if it were a physical object that is inserted into organisational container. Safety is <i>Instilled, Integrated and Embedded</i> within the container.	<i>"We have a risk based HSES audit strategy covering the range of key barriers/ controls for each Major Accident Hazard."</i> [LH 8] <i>"Supporting our frontline teams with regard to active monitoring and setting our safety leadership expectations."</i> [HH 9] <i>"By embedding a safety culture, providing inspiring leadership and having engaged and effective teams, we ensure that people are at the core of our business."</i> [LH 7] <i>"Put the health, safety, and wellbeing of our employees at the heart of what we do."</i> [LH 9] <i>"Maintaining a vigilant focus on safety and integrity."</i> [LH 9]
Safety as a Container <i>An ontological metaphor in which safety is an entity existing within an organisational container with an inside and outside.</i>		<i>"In delivering for our customers, we never lost sight of our absolute focus on our Journey to Environment, Health and Safety Excellence."</i> [LH 10]
Safety as Vision <i>Safety is as vision where risks are foreseen, and disasters averted through good foresight.</i>	Foreseeing Safety Risks. Including <i>Foreseeing, Monitoring, Focusing, Spotting and Visible</i> .	
Safety as a Voice <i>Safety is a voice that speaks-up to power, represent issues or remain silent.</i>	Safety conceived through <i>speaking-up</i> , including <i>Amplified and Raising Voices</i> . Safety involves creating a <i>listening culture</i> where issues are <i>Heard</i> , concerns are <i>Listened to</i> .	<i>"All employees and contractors are able to raise concerns regarding potentially dangerous, unlawful or unethical activities."</i> [HH 9] <i>"Create an environment where everyone has the courage to speak up if something is not right, listens to each other with care and curiosity."</i> [HH 10]

roadmaps, pathways and guiding principles, and the outcome was framed in visionary statements including attaining *Zero Harm* and reaching *Home Safe*. The high hazard sector was found to make greater use of the movement metaphors, particularly momentum and orientation (Table 5).

Safety as a *First* was the second most frequent category representing 16% of the sample. Organisations used the spatial concept of placement to stress how safety held primacy in their decision-making, such as the first topic at board meetings and the primary value amongst the organisation's values (Table 4). This was frequently supported by statements such as *"health, safety and wellbeing is our first priority"* [LH 9] and *"the first topic discussed at Board meetings"* [HH 1]. No significant differences were identified in the use of the metaphor with all organisations using *First* to signify it's importance, hence there are no auxiliary metaphorical categories. Both the high and lower hazard sectors were found to use the metaphor equally, refer to Table 5.

The third grouping was construction-related metaphors (Table 4). Construction metaphors represented 16% of the sample and were used

Table 5

Use of the metaphors between low and high hazard sectors.

Root Metaphor	Auxiliary Metaphors	High Hazard Sector	Low Hazard Sector	Total Results	
Safety as Movement	Momentum	25	12	37	24%
	Journey	4	9	13	
	Orientation	20	10	30	
Safety as a First	—	32	22	54	16%
Safety is Constructed	Constructed	5	5	10	16%
	Foundation	5	1	6	
	Strengthened	26	9	35	
Safety as an Ecosystem	A Cultivated System	4	9	13	13%
	A Natural System	17	8	25	
	A Biological System	2	2	4	
	A Defence	18	2	20	11%
Safety is Conflict	A Mission	14	3	17	
	—	21	10	31	9%
Safety as a Vision	—	14	13	27	8%
Safety is a Container	—	14	13	27	8%
Safety as Voice	Speaking-up	2		2	3%
	Listening	8		8	
Summary of results:	217	115	332		

to conceptualise safety through three different auxiliary metaphors. The first represented *constructing* safety as a physical activity through notions of *building*, *assembling* and *forming* safety improvement. All buildings require firm foundations, and this provided the second conception involving *underpinning* the safety culture and *laying the foundations* for best practice. Maintaining and enhancing the building provided the third grouping, including notions of *stabilising*, *upholding*, *strengthening* the structure and enhancing its *resilience*. Accidents, errors, and failures can reveal cracks and defects in the metaphorical building, highlighting the need to *strengthen* and *reinforce* safety processes, making the structure more *resilient*. For example, an organisation in the high hazard sector stated within their annual report: “*We need to constantly reinforce and build on our operating culture across the business*” [HH 4]. Strengthening was the most popular of the three auxiliary metaphors, accounting for two-thirds of the construction-related metaphors. As demonstrated in Table 5, high hazard sectors made greater use of construction metaphors with only 35% of the total usage found amongst the food and drink organisations.

Safety as an ecosystem was the fourth category, forming 13% of the overall sample. Conceptualising organisations and organisational change as ecosystems advance notions of self-organisation and agility (Mars & Bronstein, 2018). Organisations used the ecosystem metaphor to conceptualise their safety improvements in three different ways, as demonstrated in Table 4. In the first auxiliary metaphor, safety leaders were framed as gardeners and organisational safety as a cultivated system. The survival of safety within the organisation is achieved through leadership activities of *cultivating*, *grafting* and *nurturing* safety. The metaphor subtly stresses the organizational dependency on detecting problems and conducting careful interventions to prevent the decline of the system. A second auxiliary metaphor involved safety *maturing*, *adapting*, *growing*, *evolving*, and *transforming* naturally within its environment. For example, “*the maturity of the safety processes continued to show improvement*” [HH 2]. The metaphor frames safety as an independent system that self-sustains and naturally evolves through the stages of maturation. It promotes notions of growth through self-organisation and self-regulation (Mars & Bronstein, 2018). Amongst the three auxiliary metaphors, safety as a natural system was the most

common, representing approximately half of the metaphors in this category. The third group of ecological metaphors involves conceiving safety as a biological entity within an ecosystem, where *root* represents the origin or causal factor of an accident. For example, in disclosing four fatal accidents, one organisation within the lower risk sector commented “*we have carried out deep root cause analysis of these incidents.*” [LH 1]. This frames the causes of incidents as *deep-rooted* and where the *roots* of a problem must be unearthed, revealed, and treated. Overall use of ecosystem metaphors was broadly similar across high and low hazard sectors (Table 5).

Conflict metaphors are one of Lakoff and Johnson (1980) original categories and were identified 37 times within the reports, representing 11% of the sample. Organisations from the high hazard sector were found to frame safety as conflict more frequently than food and drinks firms (Table 5). Two forms of auxiliary metaphor were identified from the reports (Table 4). The first framed safety as militaristic defence with *barriers* and *shields* arranged in *lines of defence* and where *risk radars* helped identify safety threats to the organisation. Viewed as a defence, safety is framed as a series of protective barriers and hazards are conceptualised as an external threat that exists outside the organisational perimeter. The second grouping framed safety as a military engagement where performance goals were *targets* to be aimed at, workers were on the *frontline*. When safety is a mission, it invoked images of trenches and defences, and managers conducting *leadership tours* and *field inspections*. Similarly, organisational communications were militaristic commands involving *stand downs* and incidents were *calls to action*. Following a workplace incident, the injured party would be *discharged* to return later to *full duty*.

The sixth metaphorical group were container metaphors (Table 4). Container metaphors conceptualise an organisation as a bounded space in which change is represented by the actions of inserting/extracting and opening/closing the metaphorical receptacle (Kövecses, 2003). Organisations used container metaphors to describe how safety culture was *instilled*, improvements *introduced*, safety standards *embedded*, and lessons learned were shared *across* and *outside* of the boundaries of the organisation. There were 27 references to container metaphors, forming 8% of the sample, and usages was similar across both sectors (Table 5).

Lastly, two sensory metaphors were identified (Table 4), the first was *vision*. Sight involves foreseeing, through the acts of forecasting and predicting OHS risks: emerging risks are *foreseen*; weak signals *identified*; and future incidents *predicted*. For example, within mining firm’s report the organisation stated: “*we leveraged predictive data analytics to initiate a critical control observation uplift*” [HH 3]. The second sensory metaphor was safety as a metaphorical *voice*. This was conceived through two auxiliary metaphors: *speaking-up*, creating cultures where voices are *heard*. Speak-up was the most frequent conception and was used to frame the actions of workers who raise concerns. The action of ‘hearing’ framed how organisations sought to respond to the concerns raised: “*we ensure safety concerns are heard and acted on in a timely manner*” [LH 2]. Voices were not merely *heard*, they were ‘*listened to*,’ signifying engagement and dialogue. Firms described their cultures as “*listening and supportive*” and “*nurturing*.” Usage of sensory metaphors was comparable between high and low hazard sectors (Table 5).

3.2. How the use of metaphors differed amongst organisations

The second research question sought to examine if different types of metaphors were used in reports from firms in high hazard industries compared to those operating in the lower hazard food and drink sector. Amongst the 332 metaphorical statements identified in the study more were used by firms in the mining, oil, and gas industries than by those from food and drink sector (Table 5). Use of conceptual metaphors were approximately twice as common within the corporate reports of high hazard industries (65%, $n = 218$) than in food and drink firms (35%, $n = 115$). However, whilst the overall use of metaphor was greater in reports from companies in high hazard industries, usage was not however

consistent amongst all categories. The root metaphors of Vision, Conflict, Voice, and Construction were present at a greater frequency amongst the high hazard sector.

4. Discussion

This study identified the variety of conceptual metaphors that are used to report safety performance by companies listed on UK FTSE250 and suggests how they are used generatively to project specific, typically positive, meanings. In so doing, it complements the existing literature on corporate OHS reporting (Table 2) that hitherto has focused mainly on the volume of data disclosed (Evangelinos, et al., 2018) and the quality of that information (Alves & Ramos, 2022). Moreover, it extends our understanding of the use of concept metaphors beyond Financial and Sustainability reporting into corporate OHS reporting. The following discussion addresses each of the research questions in turn.

4.1. Conceptual metaphors in safety reports

Eight different root metaphors were identified from the analysis of corporate safety reports. Each of these aligns with one of the three types of metaphor identified by Lakoff and Johnson (1980) (see Table 6).

4.1.1. Ontological metaphors

Two ontological metaphors were identified in the reports, namely construction and container. Safety is *constructed* similar to a building and safety is an *object* within an organisational container.

Construction and buildings are a common source of metaphors used for the conceptualisation of abstract ideas in terms of things that we are familiar with from everyday experience (Kövecses, 2002). Organisations used construction metaphors to signify the strength of their safety processes through notions of *building*, *assembling* and *forming*, the stability of the processes using *foundational* and *underpinning* metaphors, and learning following failure using reinforcing metaphors i.e. *strengthening* and *enhancing*. Notions of fortification was used to suggest counteracting danger and the need to strengthen the cracks revealed by accidents and violations. The metaphor frames the organisation, and its leaders, as builders that create programmes which are strong, stable and socially

Table 6

The allocation of eight metaphorical conceptions of safety from company reports aligned to Lakoff and Johnson's three metaphorical categories.

1. Ontological Metaphors, where objects, activities or substances are used to comprehend experiences, emotions, ideas, and states i.e. <i>turning a corner</i> , <i>feeling out of it</i> , etc.	2. Orientational Metaphors involve conceptualising experiences in the relation to spatial orientation i.e. <i>up/down</i> , <i>forward/back</i> , etc	3. Structural Metaphors where complex and abstract experiences are conceptualised in relation to specific and concrete phenomena.
<ul style="list-style-type: none"> - Safety is Constructed where building activities and materials represent strength and resilience. - Safety is an Container that is instilled and integrated into and out of an organisational container. 	<ul style="list-style-type: none"> - Safety as a First where placement within a spatial environment (i.e. up/down, front-behind high/low, etc) signifies its importance. 	<ul style="list-style-type: none"> - Safety as Movement where the journey is a proxy for progress. - Safety as an Ecosystem, continually evolving, adapting, and being nurtured by leadership. - Safety is Conflict where defences, and frontlines prevent hazards. - Safety is Vision, where risks are foreseen and disasters predicted. - Safety as a Voice that speaks to power, issues go unheard, and voices remain silent.

beneficial, forces for good (Charteris-Black, 2006). However, construction is a time-consuming process and hence the metaphor also calls for patience in achieving the benefits. In conceptualising safety as construction, organisations are signifying the strength and resilience of their safety programme, alongside the future benefit of OHS improvements.

The second ontological metaphor was safety as an *object* that occurs within an organisational container. Container metaphors are a common way to conceptualise organisational change. They enable boundaries to be defined and permit the framing of change as a discrete intervention that occurs within / without this bounded space. They also permit processes of insertion or extraction as part of that change (Alejo, 2010). For example, the outcomes of an incident often result in knowledge being *transferred*, lessons *captured*, and improvements are *extracted*. When safety is an object in a bounded space it is *instilled*, *embedded*, *ingrained*, *integrated*, and *implanted*. The metaphor enables organisations to focus attention on their change interventions framing them as discrete activities, simultaneously diverting attention from the success of past interventions or the planned impact of the change.

4.1.2. Orientational metaphors

Orientation metaphors give coherence and structure to our experiences about the world (Zhu, 2023). Only one orientational metaphor was identified, safety as a *First*. The metaphor creates an image schema where safety is conceived as a metaphorical object that precedes and resides before and above all other considerations. Framed as an object within a spatial environment, the importance of safety is signified by placement, i.e. above and before. In stressing the sequence and placement of safety within their operations (i.e. the first topic to be discussed in meetings, the primary consideration in decision-making and the foremost corporate value), organisations are signalling the importance they place on the subject, helping them to advance their claims for a social licence.

4.1.3. Structural metaphors

Five structural metaphors were identified. The first of these was safety as *movement*. Movement is a generative metaphor that enables organisations to signify their improvements by conceptualising safety through notions of *momentum*, *journeys* and *destinations*. It is frequently used within sustainability reporting, enabling organisations to signify progress and improvement at pace (Kapranov, 2017). Organisations used the artifacts of a journey, such as *plans*, *pathways*, *routes*, *milestones*, *gateways*, and *stages* to promote their achievements. However, there was often an absence of information on what concrete measures had been achieved or any detail about what the expected impact of future changes would be. This supports Milne et al.'s (2006) argument that journey metaphors create forward-looking narratives that frame future benefits as being universally successful and preclude any critical examination of the progress made or whether the destination is beneficial for all.

A second structural metaphor was ecosystem, a popular way of conceptualising organisational change. Ecosystems are self-regulating and when applied to an organisational context the metaphor advances notions of survival by adapting to changes in the external environment (Jacobides, Cennamo, & Gawer, 2018). *Cultivating*, *grafting*, and *nurturing* metaphors conceptualise safety as a vulnerable ecosystem that relies upon leaders as *gardeners* that *nurture* and *cultivate* the OHS programme (Huzzard & Spoelstra, 2010). Conversely, the metaphors of *maturing*, *adapting*, *growing*, *evolving*, and *transforming* framed safety as a natural phenomenon that exists within its environment without intervention. In deploying metaphors of *adaptation*, *change* and *growth*, organisations created an ontology where safety is in a perpetual evolutionary state, dynamic and continuously *maturing*, *evolving*, and *transforming* but importantly, never achieving maturation. Mars & Bronstein (2018) argue that ecosystem metaphors can shield leaders from criticism enabling them to promote the ongoing improvements whilst diverting attention from the adequacy or pace of change.

Metaphors of war and conflict were a third type of structural

metaphor. War metaphors are a popular way to conceptualise safety, framing preventative measures as militaristic fortifications involving *layers of protection* and *lines of defence*. Conflict metaphors create an ontology of safety where hazards are framed as an external threat to the organisation's existence, and workers are enlisted as soldiers in the fight. In evoking notions of threats and defences, conflict metaphors create adversarial schemas that make situations appear hostile, emphasising threats that the organisations must be ready to defend against (Audebrand, 2010). In doing so, conflict metaphors may also subtly reframe the salience of an issue, enabling corporations to make an enemy of something which they created, such as declaring a *war on waste* (that they generated) or *battling climate change* (that resulted from their emissions). This rhetorical distancing was evident within the sample of reports, where hazards were reconceptualised as external threats that were held back through robust barriers and defences, missions and frontlines. For example: “*we remain rigorous in confronting risk, ensuring people are protected from harm*” [LH 5].

Voice, the fourth structural metaphor, stresses engagement, consultation, and inclusion where concerns are listened to and acted on (Noort, Reader, & Gillespie, 2021). Voice is a popular metaphor within safety that has been used to represent power and agency through concepts such as *speak-up*, *safety voice* and *sounding the alarm*. Conversely, silence is the antonym of voice and is commonly used to represent safety concerns being shut down or going unheard. Within the reports, organisations used voice to signal the democratic and inclusive nature of their safety programme where workers were encouraged to *speak-up* and report concerns. For example: “*our Call It Out program provides the courage and support for workers to raise their voice and speak-out if they see something that's not safe or not right*” [HH 10]. However, *speaking-up* and *raising concerns* implies hierarchy and so paradoxically organisations may be reaffirming vertical power structures that workers must overcome when raising concerns.

A final group was vision, a conceptual metaphor that has long represented knowledge and leadership (Ibarretxe-Antuñano, 2008). Sight is our primary source of objective information about the world. Vision is commonly used within safety to represent *foresight* and avoid *blind-spots* or signals that become *blurred*. Through the prophetic acts of forecasting and predicting risks, organisations were found to use the metaphor to stress their ability to *foresee* emerging risks, *scan* the horizon, *identify* weak signals, and *predict* future incidents. In mapping safety with vision, the organisations are promoting their intelligence and ability to *foresee* risks and *forecast* accidents.

4.2. Differences in conceptual metaphor use

4.2.1. Between industries

Overall, the metaphors used in the safety reports of firms operating in high hazard industries were similar to those in low hazard industries. The main difference was in the quantity used; twice as many metaphors were used in reports from high hazard firms than low hazard firms. This corresponds with previous studies of safety reporting that found a correlation between the quantity of safety reporting by organisations and the hazardous nature of their sector (Tsalis, Stylianou, & Nikolaou, 2018). We suggest that the increased reporting of safety amongst the high hazard sector may reflect the increased material risk it presents to shareholders (Al Hawaj & Bualay, 2022; Carnini Pulino et al., 2022) and the greater need by firms within high hazard sectors to maintain their ‘social licence’ (Deegan, 2017).

4.2.2. Between types of corporate reporting

Metaphors used in corporate safety reports were not completely congruent with those used by firms in their financial or CSR/ESG reports. The root metaphors of *movement*, *war*, *construction* and *ecosystem* were common, but safety reporting was found to make greater use of orientational (*first*), container, and sensory (*voice* and *vision*) metaphors. Metaphors commonly found in financial and ESG reporting, such as

sports, natural disasters and health were absent from safety reporting. We suggest that this is because the implied meaning of these particular metaphors does not readily translate to safety. For example, sport metaphors conceptualise business as a competitive act involving different tactics and strategies where the outcome is either victory or defeat, whilst natural hazards are used to express market turbulence and uncertainty (Charteris-Black, 2004).

4.3. Ontologies of safety

The eight different root metaphors identified in these 23 corporate reports suggest ontologies of safety that differ from those often mentioned in the literature, such as safety as an absolute defined by the absence of harm or danger (Miller, 1988), as the antonym of risk (Lowrance, 1976), as a dynamic non-event (Weick, 2011) or as a social construct (Rochlin, 1999). These are missing from these reports. Here descriptive metaphors suggest ontologies of safety that are performative and forward looking. For example, journey and ecosystem metaphors emphasize continuous change and progression towards a desirable future state, while construction and conflict metaphors indicate that safety is achieved through strong structures that are resilient. War metaphors also frame safety as a continuous struggle against an external threat. Metaphors of voice and vision emphasize safety respectively as a democratic process and as an act of foresight. The theoretical and practical implications of these different ontologies of safety merits further consideration.

4.4. Practical implications

A number of practical implications arise from the study. First, our findings suggest organisations deploy metaphors in their reports of safety performance to construct an epistemology of safety that is performative and perhaps overly optimistic. To counter this, we suggest that independent assurance of safety reporting by an organisation's auditors should be extended beyond the metrics to assess the claims made within the narrative of reports. We also suggest, as García-Sánchez et al., (2022) have done that the introduction of reporting frameworks with standardised requirements would improve objectivity and our understanding of the effectiveness of an organisation's critical safety risks and controls. This is particularly important within the high hazard sectors when safety is a significant enterprise-wide risk and existing reporting frameworks do not adequately consider the significant risks and critical controls (Tsalis, Stylianou, & Nikolaou, 2018; Evangelinos, et al., 2018). Secondly, external stakeholders relying on an organisation's reporting should themselves give greater scrutiny to the claims made. Finally, we contend that reporting could become decoupled from the internal realities of safety within an organisation, which presents significant challenges for OHS practitioners that are not fully understood. Such decoupling is found in environment management, and this presents ethical and integrity issues for practitioners (Roszkowska-Menkes, Aluchna, & Kamiński, 2024). A similar situation could arise for OHS practitioners which employers and OHS professional bodies need to consider.

4.5. Limitations and future research

A number of limitations are apparent in this study. Most obviously, it is limited in terms of the sample diversity, only including reports published by organisations within the extractive, food and drink sectors listed on the UK FTSE250. A wider range of industries from other geographies reporting in different languages may reveal other metaphors used in corporate safety reports. These could be added to this nascent list. Secondly, the analysis focused solely on reports, rather than the other statements, web pages and publications from the corporations. These might reveal other metaphors. Nevertheless, the collected reports merit analysis in their own right because they are the primary vehicle for

communication to investors. Finally, we have drawn our own inferences from reading the reports. We did not contact any of the authors of the reports to ascertain whether or not their use of metaphor was intended to manage readers' impressions and expectations.

Addressing each of these limitations provides avenues for further research. Drawing on a larger corpus of corporate OHS reports would permit an analysis of the ways metaphors are used in combination, perhaps to reinforce or amplify a particular perspective on safety. For example, are metaphors of the same type (ontological, orientational, structural) more commonly found together? Or are metaphors of different types more often associated with each other? Or is there no pattern? Additionally, the literature review revealed that there is a paucity of research on the role of metaphor as a cognitive device for constructing and communicating safety. Further research is warranted. The practical implications alluded to the possibility of the decoupling of external or public statements from internal systems and processes, and the potential ethical dilemmas this creates for OHS practitioners. This needs investigation. Finally, with increased obligations for organisations to disclose their safety performance, it is unclear how this could be impacting leaders' conceptions of safety and approaches to OHS within their organisations.

5. Conclusions

This study by focusing on the metaphors used in corporate reports makes a unique contribution to the burgeoning literature on corporate OHS reporting. It identified eight different root metaphors (movement, first, construction, ecosystem, war, container, vision, voice) in a corpus of reports from 23 companies listed in the UK FTSE250 Index. Reports from companies operating in high hazard industries made greater use of metaphors that those in low hazard industries, but the metaphors employed in both settings were similar. However, those metaphors used in safety reports differed substantially from those used by companies in their financial or sustainability reports as indicated in other studies. The findings suggest that metaphors typically convey a positive image of safety performance to their investors and other stakeholders, and that in practice greater scrutiny of these narrative statements is warranted.

CRedit authorship contribution statement

James Pomeroy: Writing – review & editing, Writing – original draft, Methodology, Investigation, Formal analysis, Data curation, Conceptualization. **Colin Pilbeam:** Writing – review & editing, Supervision.

Declaration of competing interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

Data availability

Data will be made available on request.

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