

Institutionalizing Human–Centric Transformation: A Longitudinal Corporate Disclosure Study of Well–Being and Strategic Capabilities at OCP Group

Othmane Darnouni

Doctoral researcher: Centre d'Études Doctorales – Sciences Juridiques,
Économiques, Sociales et de Gestion

Doctoral training: Sciences Économiques et Gestion

Institution: Université Ibn Tofaïl, Kénitra, Morocco

Faculty: Faculté d'Économie et de Gestion

Research laboratory: Laboratoire Économie, Finance, Management et Innovation
(EFMI)

Thesis supervisor: Pr. Youssef KHATORY

Research topic: Impact des valeurs personnelles sur le bien-être au travail

ORCID: 0009-0001-4570-2108

Institutional e-mail: othmane.darnouni@uit.ac.ma
Morocco

Abstract

This article examines how OCP Group, a Morocco-based industrial group with international operations, formalizes, legitimates, and structures employee well-being and talent development as strategic capabilities in corporate disclosures and governance arrangements. It addresses a recurring problem in management and sustainability research: public reporting often provides rich information about policies and indicators, yet it cannot by itself demonstrate employee experience or establish causal organizational effects. The study uses a longitudinal qualitative documentary design. The corpus includes OCP sustainability or integrated reports for 2020–2023, annual or financial reports for 2020–2024, and the Responsible Human Resources Management Policy issued in February 2022 and updated in January 2023. Directed qualitative content analysis, longitudinal thematic comparison, and a documentary plausibility-chain approach distinguish formal commitments, organizational routines, reported indicators, and external validation.

The findings identify a human-capital architecture that connects health and safety, quality of working life, learning, talent development, dialogue, inclusion, and ESG governance. The study does not measure lived employee well-being, psychological safety, implementation consistency, or causal financial effects. It contributes a critical framework for studying human-centric transformation through corporate disclosure and extends this debate to a globally connected industrial group headquartered in Morocco.

Keywords: employee well-being; corporate disclosure; sustainable human resource management; dynamic capabilities; legitimacy; OCP Group; Morocco

1. Introduction

Employee well-being now occupies a prominent place in management research, corporate governance, and sustainability reporting. Its salience reflects greater attention to decent work, occupational health and safety, mental health, inclusion, work-life balance, and the social responsibility of firms. It also reflects a strategic concern. Organizations depend on human resources that must be maintained, developed, and coordinated when technologies, markets, regulation, and stakeholder expectations change. In industrial organizations, these issues are inseparable from safety, specialized skills, operational reliability, and the capacity to adapt.

The relationship among HRM, well-being, and performance is nevertheless difficult to specify. Well-being is multidimensional. It may involve health, satisfaction, affective experience, meaningful work, social relations, quality of working life, or the capacity to function effectively. These dimensions may not move together. A firm may offer development opportunities yet impose demanding work conditions. It may improve safety outcomes while employees still report low voice or limited career opportunity. Financial outcomes are also shaped by commodity prices, demand, investment, technology, and operating conditions. Researchers therefore caution against a simple causal equation between HRM, well-being, and organizational performance (Guest, 2017; Van De Voorde et al., 2012).

The same caution applies to corporate disclosures. Sustainability reports, integrated reports, policies, and annual reports contain information on commitments, governance arrangements, programs, targets, indicators, and standards. They are not neutral observational records. They are organizational documents written for multiple audiences. As such, they may communicate responsibility, reduce uncertainty, seek legitimacy, codify expectations, and select evidence that presents an organization's activities in a structured way. Their analytical value lies in making institutional arrangements visible, not in providing a direct substitute for ethnographic observation or employee testimony.

This article adopts that position through a longitudinal documentary study of OCP Group. OCP's public documents connect human capital to occupational safety, well-being, learning, inclusion, employee dialogue, innovation, and sustainable development. Its Responsible Human Resources Management Policy states that business success is linked to employee accomplishments and well-being. The policy applies to employees worldwide and covers non-discrimination, recruitment, working conditions, remuneration, training, performance management, employee relations, succession, governance, and reporting (OCP Group, 2022/2023).

The case is analytically useful for three reasons. First, it provides a sustained documentary record over the period 2020–2024. Second, it connects people–management discourse to industrial transformation, sustainability, innovation, and ESG governance rather than isolating well-being as an employee benefit. Third, it offers an opportunity to examine a globally connected industrial group headquartered in Morocco, thereby widening the empirical terrain of research often dominated by North American and European settings.

The research question is: How does a Global South industrial group formalize, legitimate, and structure employee well-being and talent development as strategic capabilities through corporate disclosures and governance arrangements? The study asks how the public discourse on well-being, learning, talent, inclusion, safety, dialogue, and agility evolves across the corpus, and how these themes are connected to policies, routines, indicators, governance structures, and external reference points.

The article makes three contributions. It conceptualizes well-being as an institutionalized enabling condition within a broader human–capital architecture. It integrates sustainable HRM, dynamic capabilities, signaling theory, and legitimacy theory in a disclosure–centered framework. Finally, it offers a transparent method for distinguishing what corporate documents support from what they cannot establish without independent evidence.

2. Literature Review and Theoretical Framework

2.1 Sustainable HRM and employee well-being

Sustainable HRM extends strategic HRM beyond a narrow focus on short-term organizational performance. It emphasizes the preservation, development, and regeneration of human and social resources over time (Kramar, 2014). Ehnert et al. (2016) show that sustainability reporting increasingly incorporates HRM themes and can illuminate how companies connect people-management practices to broader social and environmental responsibilities. In industrial settings, this perspective is especially relevant because long-term strategic capacity depends on safe work systems, specialized expertise, retention, learning, and social relationships that allow coordination under changing conditions.

Guest (2017) argues that employee well-being should be central rather than peripheral to analysis of HRM. The argument does not assume that all HR practices are beneficial. A practice that strengthens performance may create pressure, intensification, or unequal access. Van De Voorde et al. (2012) likewise show that competing perspectives on the HRM-performance relationship yield different implications for happiness, health, and relationships. The implication for documentary analysis is clear: evidence that an organization reports HR policies is evidence of formal commitments and intended mechanisms, not proof that employees experience well-being or mutual gains.

2.2 Talent development and dynamic capabilities

Dynamic capabilities describe a firm's capacity to sense opportunities and threats, seize opportunities, and reconfigure resources and routines in changing environments (Teece, 2007). Strategic HRM is relevant because adaptation depends on learning, leadership, knowledge transfer, collaboration, and the ability to reallocate skills. Lengnick-Hall et al. (2011) describe how strategic HRM can support organizational resilience through behavioral, cognitive, and contextual capabilities. Training, coaching, cross-functional work, feedback, mobility, and succession planning can therefore be interpreted as potential microfoundations of organizational adaptation.

This reasoning requires caution. The existence of a training platform or an individual development process does not demonstrate that skills were transferred, deployed, or rewarded. Nor does it establish that an organization became more agile. The present study uses dynamic capabilities as an interpretive framework for examining how OCP links human development to adaptation and transformation in its disclosures. It does not infer capability realization from language alone.

2.3 Signaling theory and legitimacy theory

Signaling theory concerns communication under information asymmetry. When audiences cannot directly observe an organization's internal practices or qualities, disclosures can convey signals about commitments, resources, and priorities (Spence, 1973). Reporting on training, safety, inclusion, grievance mechanisms, governance, and employee benefits can be read as a signal addressed to investors, lenders, regulators, employees, candidates, customers, partners, and communities. The point is not that signaling is inherently manipulative. Its strategic function lies in rendering selected commitments and organizational qualities visible.

Legitimacy theory adds a normative and institutional dimension. Suchman (1995) defines legitimacy as a generalized perception that organizational actions are desirable, proper, or appropriate within socially constructed systems of norms and values. Sustainability and human-capital reporting may contribute to pragmatic legitimacy by addressing stakeholder interests, moral legitimacy by invoking valued principles such as safety, dignity, and equality, and cognitive legitimacy by making organizational arrangements intelligible. References to the SDGs, ILO principles, GRI, human-rights frameworks, and EDGE certification are therefore analytically significant.

2.4 Symbolic and substantive human-capital disclosure

A critical analysis of corporate disclosure must take the symbolic-substantive problem seriously. Hahn and Lülfs (2014) argue that CSR reporting can involve both substantive and symbolic behavior at multiple levels. Boiral (2013) warns that sustainability reports may project idealized representations and exclude problematic elements. Cho et al. (2015) further analyze how organizational façades can emerge

under contradictory institutional pressures. These works do not require the researcher to presume that a particular organization's reports are deceptive. They require methodological discipline: disclosures must not be equated automatically with operational reality.

For this reason, the article does not label OCP's reporting as either symbolic or substantive in a definitive way. Instead, it assesses degrees of institutional formalization and documentary traceability. A stated value offers one type of evidence. A formal policy, assigned governance responsibility, recurring program, reported KPI, grievance mechanism, external standard, or certification offers additional, but still limited, evidence. Such features can make a disclosure more institutionally anchored. They cannot establish uniform implementation, employee reception, or causal organizational effects without field-based corroboration.

3. Methodology

3.1 Research design

The study uses a longitudinal qualitative documentary case-study design. A case study is suitable for examining a contemporary organizational phenomenon in context and for developing analytical rather than statistical generalization (Yin, 2018). The aim is not to test a universal relationship between well-being and financial performance. It is to reconstruct how a specific organization publicly formalizes and relates well-being, talent development, inclusion, participation, and governance to strategic capabilities.

3.2 Corpus construction

The corpus comprises OCP sustainability or integrated reports for 2020, 2021, 2022, and 2023; annual or financial reports for 2020 through 2024; and the Responsible Human Resources Management Policy issued in February 2022 and updated in January 2023. The sustainability and integrated reports form the main longitudinal discourse corpus because they provide detailed treatment of human capital, health and safety, inclusion, dialogue, learning, and ESG governance. The annual and financial reports serve mainly to triangulate organizational context and

indicators. The policy is the normative anchor because it specifies commitments, managerial responsibilities, monitoring, and reporting expectations.

3.3 Analytical procedure

The analysis combines directed qualitative content analysis and longitudinal thematic analysis. The deductive codebook draws on sustainable HRM, dynamic capabilities, signaling theory, and legitimacy theory. It was refined through iterative reading of the corpus. Coding units were meaningful policy provisions, paragraphs, tables, or reporting statements. They were categorized as employment quality and well-being; talent development; learning and reconfiguration; inclusion; dialogue and voice; governance and disclosure; and signaling and legitimacy.

The procedure involved four stages. First, documents were catalogued by year, type, issuer, length, and analytical role. Second, passages were coded into the framework. Third, themes were compared across time to identify recurrence, elaboration, and institutional formalization. Fourth, a documentary plausibility chain was built from declared commitments to organizational routines, reported indicators, and external validation. This is not confirmatory causal process tracing. It is a structured reconstruction of the logic represented in the organization's disclosures.

3.4 Credibility, comparability, and limits

The documents vary in length, language, reporting purpose, and layout. The analysis therefore does not rely on raw lexical frequency as proof of real organizational change. Terms such as well-being, talent, inclusion, safety, and agility are interpreted in context. The study also separates three categories of evidence: formal commitments and policies; reported activities and indicators; and analytical interpretations informed by theory. Appendix A records the corpus. Appendix B identifies the coding framework. Appendix C specifies the evidence-to-claim boundaries.

Corporate reports may contain selective disclosure. This limitation is addressed through internal triangulation across policy, sustainability, integrated, and financial

reporting. However, triangulation among corporate documents does not replace independent triangulation with employees, unions, regulators, or observation. The findings should therefore be read as an analysis of institutional architecture and disclosure, not as a measurement of workplace reality.

Table 1. Corpus traceability

4. Findings

4.1 Well-being as a formal policy and governance commitment

The Responsible Human Resources Management Policy is the clearest normative document in the corpus. It states that OCP views business success as arising from employee accomplishments and well-being. It seeks a workplace culture in which people can thrive, contribute, and grow. The policy covers the employee lifecycle and applies to OCP Group employees worldwide (OCP Group, 2022/2023, pp. 2–3).

The policy makes well-being visible through several institutional domains. It commits the Group to good working conditions, a safe and healthy environment, flexible working possibilities, respect and trust, support for social and medical difficulties, housing support, children's education, social, cultural, and sports activities, and a workplace well-being program. It also frames occupational health and safety as an obligation involving risk identification, preventive measures, worker training, accident documentation, and emergency arrangements (OCP Group, 2022/2023, p. 4).

Governance is equally significant. The policy assigns responsibility to the ESG/Ethics Committee, which reports at least twice annually to the Board of Directors or Chief Executive Officer. It further commits the Group to monitor and report labour KPIs concerning diversity, remuneration, freedom of association, training, and employee-development programs (OCP Group, 2022/2023, p. 7). These provisions establish formal accountability and reporting expectations. They do not demonstrate the quality or reach of implementation.

4.2 Quality of life at work and psychosocial prevention

The 2021 integrated report offers a more developed account of well-being. It defines well-being at work through satisfaction, emotional responses generated by daily work experience, and the feeling of doing meaningful work. The document presents well-being as a proactive value and describes a preventive approach structured around Healthy Body, Healthy Workplace, and Healthy Minds (OCP Group, 2022).

The Healthy Minds component refers to psychosocial-risk prevention, a psychological support unit, well-being events, World Mental Health Day activities, and the Quality of Life at Work Summit. The report describes the summit as an annual event since 2020 intended to develop a shared understanding of quality of life at work and identify action pathways. It reports approximately 2,000 live participants and nearly 5,000 offline participants in the edition described (OCP Group, 2022). These references show that well-being was not confined to a general HR statement in the 2021 reporting narrative.

The 2022 report continues this multidimensional framing. It describes occupational health, prevention, nutrition, physical activity, flexible work, workplace conditions, and psychosocial concerns. It also refers to the Quality of Life at Work Observatory, created in 2022 by Mohammed VI Polytechnic University, and links the observatory to developments in the world of work and a three-part focus on healthy body, healthy minds, and healthy workplace (OCP Group, 2023, pp. 115–116). The documents support the conclusion that OCP publicly frames well-being as linked to work design, occupational health, and organizational context. They do not provide standardized employee well-being scores or direct evidence of perceived effectiveness.

4.3 Learning organization and talent-development systems

The policy positions development as a strategic responsibility. Managers are expected to guide and coach employees. Experience and on-the-job training are described as a primary source of learning. Training is expected to be aligned with departmental sustainability challenges and to build sustainable capabilities. The

policy also refers to equal training opportunities, professional development, enlarged responsibilities, cross-functional teams, regular feedback, career aspirations, mobility, succession planning, and quantitative targets related to human-capital development (OCP Group, 2022/2023, pp. 5–6).

The 2021 and 2022 reports disclose a broader learning infrastructure. It includes the Learning Institute, Industrial Expertise Centres, KAFAATI, OCP Professors, the Coaching School, MyDev, individual development plans, career tools, and the BEYOND program. The reports present these mechanisms as supporting continuous learning, knowledge transfer, targeted development, exposure to projects, and adaptation to evolving skills requirements (OCP Group, 2022, 2023, pp. 87–92).

BEYOND is presented as a talent-development initiative designed to support OCP's growth and new strategic vision. The 2022 report describes it as a two-year full-time experience emphasizing learning by doing, operational and exploratory projects, coaching, and links between academic and business settings. MyDev is described as a digital one-stop development platform connecting development conversations, individual plans, learning resources, career information, and internal opportunities (OCP Group, 2023, pp. 88–92). These reported mechanisms provide evidence of an institutionalized talent-development discourse, but not independent evidence of individual learning outcomes.

4.4 Participation, collective intelligence, and employee voice

The Movement and 1Pacte are central to the participatory dimension of the case. The policy describes The Movement as providing employees with financial and human resources to work on topics of their choice where these create sustainable value for the Group. It also links the mechanism to lateral professional development, cross-functional teams, enriched job content, and broader accountability (OCP Group, 2022/2023, p. 6).

The 2022 report describes The Movement as a program that enables employees to develop skills, work on matters they care about, and participate in cross-functional teams. It presents 1Pacte as a collective-intelligence initiative meant to

involve employees and the ecosystem in shaping strategy, dialogue, and a shared understanding of the organization's future (OCP Group, 2023, pp. 90–93). These mechanisms matter because they tie individual development to participatory transformation rather than treating employees solely as recipients of HR services.

Employee voice is also formalized through labour relations. The policy commits OCP to freedom of association, collective bargaining, social dialogue, regular employee surveys, grievance mechanisms, and open feedback. In its 2023 disclosure, the Group reported six union representatives, 180 staff representatives, four principal labour unions, and 85% coverage by collective bargaining agreements (OCP Group, 2024a). Such data indicate disclosed structures and coverage. They do not establish whether employees perceive these channels as safe, accessible, or influential.

4.5 Inclusion, gender equality, and external reference points

Inclusion appears in the policy as a commitment to non-discrimination based on origin, nationality, religion, race, gender, disability, age, and other protected grounds. The policy also refers to gender balance, equal access to career-critical assignments, gender pay-gap audits, mentoring, flexible career paths, and dual-career support (OCP Group, 2022/2023, pp. 3–5).

The 2022 report describes diversity and equal-opportunity initiatives, accessibility and support for people with disabilities, gender-related development initiatives, and a Road to Diversity dashboard. It reports that the Group achieved EDGE Assess, the first level of the EDGE certification process, in 2021–2022 (OCP Group, 2023, pp. 82–86). The report also identifies 50 speaking languages and 60 nationalities across more than 150 business lines in more than 20 countries, while noting that the detailed workforce data shown for OCP SA Morocco are overwhelmingly Moroccan and that subsidiaries include more than 57 nationalities (OCP Group, 2023, pp. 75, 82).

The 2024 report states that OCP achieved EDGE Move, the second level of EDGE certification, in 2023–2024. It also describes continued diversity programming, including Diversity Week and women's empowerment initiatives

(OCP Group, 2025, pp. 29–30). The evidence supports an analysis of how inclusion is represented, reported, and externally referenced. It does not permit a direct assessment of employees’ lived intercultural experience or an inference that the organization is free from bias.

4.6 Training indicators and reporting continuity

Table 2 summarizes reported training indicators across the available series. The figures reveal continued disclosed investment in development activities, although the series should not be taken as a measure of learning quality or employee outcomes.

Table 2. Publicly reported training indicators at OCP Group, 2020–2024

Note. Values are reported in OCP sustainability and annual reporting. Average training hours are explicitly comparable for 2020–2022 in the 2022 Sustainability Integrated Report. No value is imputed for 2023 or 2024. These figures document reported activity and resource allocation, not learning outcomes, employee well-being, productivity, or causal financial effects.

5. Discussion

The case suggests that well-being should not be treated as a discrete benefit or a direct explanatory variable for financial performance. In OCP’s disclosures, it is embedded in an institutional architecture that includes occupational health and safety, social protection, flexible work arrangements, development opportunities, employee voice, non-discrimination, and governance. This configuration is consistent with sustainable HRM because it highlights the continued maintenance and development of human and social resources rather than a narrow concern with immediate financial return (Ehnert et al., 2016; Kramar, 2014).

The documentary record also clarifies the relationship between talent development and dynamic capabilities. OCP’s reports describe training, individual development plans, cross-functional teams, feedback systems, mobility tools, knowledge-transfer mechanisms, and employee-led initiatives as components of a firm seeking to remain adaptive. These practices are compatible with the

microfoundations of dynamic capabilities because they may support learning, reconfiguration, and coordination (Lengnick–Hall et al., 2011; Teece, 2007). Compatibility is not evidence of realized capability. The study does not observe behavioral change, capability deployment, or operational outcomes. It establishes that the organization publicly constructs and governs these links.

Signaling and legitimacy perspectives further qualify the interpretation. Reports, policies, certifications, and KPIs make commitments visible to multiple audiences. They can reduce information asymmetries and display conformity with valued standards. OCP’s references to GRI, the SDGs, ILO principles, human-rights commitments, and EDGE certification contribute to a public narrative of responsible management. At the same time, the policy’s governance and reporting provisions suggest that disclosure is not simply external communication. It may also formalize expectations internally by assigning responsibility, setting targets, and defining what should be monitored.

The symbolic–substantive distinction should be treated as an evidentiary boundary rather than a binary verdict. The corpus contains a policy, recurring reports, named programs, governance assignments, KPIs, grievance mechanisms, and certifications. This provides more institutional traceability than an isolated aspirational statement. Yet a rich reporting architecture cannot on its own establish uniform implementation, employee trust, or actual well-being. The critical contribution of the paper is precisely this distinction. It neither assumes that disclosure is a transparent mirror of practice nor dismisses disclosure as empty rhetoric.

The case also expands the geographical and organizational scope of the debate. The analysis concerns a globally connected industrial group headquartered in Morocco and positioned in sectors where safety, environmental transition, technical expertise, and international stakeholder engagement are central. It does not claim that OCP is representative of all Global South firms. Instead, it shows why such settings matter for theory building: the interaction among industrial transformation, sustainability, organizational learning, and human–capital disclosure

may take distinctive institutional forms outside the contexts that dominate the literature.

6. Limitations

This study is deliberately bounded by its documentary design. It investigates OCP Group's formal institutional architecture and its strategic disclosures; it does not observe everyday work practices. The available sources identify policies, governance arrangements, programs, selected indicators, targets, and external reference points. They do not provide direct access to employees' interpretations of these initiatives. The study therefore cannot measure subjective well-being, psychological safety, perceived organizational support, engagement, trust in grievance mechanisms, or satisfaction with training and career opportunities. These constructs require direct evidence through interviews, ethnography, employee surveys, or validated internal climate data.

A second limitation concerns the gap between formalization and implementation. A stated policy may be implemented unevenly across sites, business units, occupational groups, contractual categories, or international subsidiaries. Corporate reports can identify monitoring mechanisms and state that policies apply globally, but they do not permit external verification of everyday compliance or the practical quality of managerial enactment. This limitation is especially important for the present case because the disclosed people-management architecture spans industrial sites, corporate functions, training institutions, and internationally connected operations.

Third, the study does not establish causal effects on organizational performance. OCP's financial and operational outcomes are shaped by multiple factors, including phosphate and fertilizer prices, volumes, investment programs, demand conditions, input costs, logistics, and macroeconomic circumstances. The co-occurrence of HR investments and organizational results cannot be interpreted as proof that one caused the other. The paper therefore uses a documentary plausibility chain. It identifies how the organization connects people-management practices to learning,

adaptation, innovation, and value creation in its public narrative, but it does not estimate those causal relationships.

Fourth, the evidence base may contain selection and presentation effects. Corporate reports have legitimate communication, accountability, and stakeholder-management functions, but their content may privilege selected achievements, standardized indicators, or positive narratives. Critical research on sustainability reporting warns against reading corporate communication as a complete account of organizational practice (Boiral, 2013; Cho et al., 2015; Hahn & Lülfs, 2014). The present study mitigates this risk through internal comparison across documents and through a strict evidence-to-claim matrix. Nevertheless, internal triangulation among organizational disclosures is not equivalent to independent external corroboration.

Finally, the study is based on a single case. Its contribution is analytical rather than statistical. It proposes a transferable framework for examining institutional formalization, disclosure, and human-capital capability narratives. It does not claim that the OCP configuration is typical of all mining, fertilizer, industrial, African, or Global South organizations. Future research should test the framework comparatively and explore the institutional conditions that shape the gap, if any, between disclosure and lived organizational practice.

These limitations define a precise future research agenda. Multi-site fieldwork could combine interviews with employees, managers, occupational-health professionals, HR staff, union representatives, and contractors. A mixed-method design could compare reported training, safety, turnover, mobility, grievance, and inclusion indicators with survey measures of well-being, psychological safety, learning transfer, and voice. Comparative studies could also examine how ownership, regulation, global market exposure, workforce composition, and national industrial policy influence the institutionalization of human-centric transformation.

7. Conclusion

This article examined how OCP Group formalizes, legitimates, and structures employee well-being and talent development as strategic capabilities in its corporate disclosures and governance arrangements. Using a longitudinal documentary corpus covering 2020–2024, the study identified a human-capital architecture that brings together safe work, health support, quality of life at work, social benefits, learning, talent systems, inclusion, employee voice, social dialogue, and ESG governance. The central contribution is not a claim that these elements have produced a measurable level of employee well-being or financial performance. Such a claim would exceed the available evidence.

Instead, the analysis shows that OCP's documents represent well-being as an enabling organizational condition. Its policy framework links business success to employee accomplishments and well-being. Its reporting describes mechanisms such as the Healthy Body, Healthy Workplace, and Healthy Minds framework; professional-development systems; The Movement; 1Pacte; MyDev; individual development plans; social dialogue; inclusion programs; and governance arrangements. These elements are publicly connected to a larger narrative of learning, agility, innovation, responsible management, and sustainable value creation.

Theoretically, the article contributes by linking sustainable HRM, dynamic capabilities, signaling theory, and legitimacy theory. Sustainable HRM helps explain why health, safety, development, and inclusion matter as long-term human and social resources. Dynamic capabilities help interpret why learning, mobility, cross-functional collaboration, and skills renewal are strategically salient. Signaling and legitimacy theory explain why policy, KPIs, standards, and certifications are central to the public representation of responsible people management. Together, these perspectives show that disclosures are not simply reports about the organization; they are also institutional artifacts through which priorities, responsibilities, and expectations are articulated.

Methodologically, the article offers a disciplined approach to documentary research. It distinguishes formal commitments from reported activities, reported activities from employee experience, and reported indicators from causal effects. This distinction is particularly important in research on well-being because attractive policies, rich reporting, and favorable indicators should not be treated as direct substitutes for worker voice. The evidence-to-claim matrix provides a replicable safeguard against over-interpretation.

The OCP case should therefore be understood as a theoretically informative, not universally representative, example. It demonstrates how a globally connected industrial organization from Morocco publicly builds a human-centric transformation narrative within an environment shaped by industrial risk, sustainability commitments, organizational change, and international stakeholder expectations. The natural next step is field research that tests whether and how the formal architecture identified here is experienced, enacted, and contested in workplace practice.

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- Appendix A. Corpus Traceability Matrix
- Appendix B. Coding Framework
- Appendix C. Evidence-to-Claim Matrix

Table 1

Document	Year	Pages	Analytical role
Sustainability Report	2020	274	Baseline human-capital and sustainability discourse
Annual Report	2020	112	Strategic context
Integrated Report	2021	Supplied text corpus	Well-being, learning, dialogue
Annual Report	2021	62	Contextual triangulation
Sustainability Integrated Report	2022	278	HR, HSE, training and inclusion indicators
Annual Financial Report	2022	245	Context and financial triangulation
Sustainability Report	2023	333	Transformation and 2023 indicators
Annual Financial Report	2023	210	Contextual triangulation
Annual Financial Report	2024	211	Updated indicators and governance
Responsible HR Policy	2022/2023	7	Normative and governance anchor

Table 2

Indicator	2020	2021	2022	2023	2024
Employees who	13,513	9,949	13,398	12,995	12,028

received training					
Average annual training hours per employee	20.6	19.7	40.9	Not reported in comparable table	Not reported in comparable table
Average expenditure on training and development per employee, USD	1,371	1,388	1,391	1,400	2,042

Table 3

Document	Year	Nature	Role
Sustainability Report 2020	2020	Sustainability report	Baseline discourse and indicators
Integrated Report 2021	2021	Integrated report	Well-being, learning, dialogue
Sustainability Integrated Report 2022	2022	Integrated report	HR, inclusion, training, HSE
Sustainability Report 2023	2023	Sustainability report	Transformation and indicators
Annual Financial Report 2024	2024	Financial and ESG report	Updated indicators and governance
Responsible HR Policy	2022/2023	Policy	Normative and governance anchor

Table 4

Category	Definition	Illustrative evidence	Limit
Well-being	Conditions for health, support, and sustainable work	HSE, benefits, flexibility, Healthy Minds	No measure of felt well-being
Talent development	Skills, career, and knowledge routines	Training, coaching, MyDev, IDP, BEYOND	No learning-transfer measure
Inclusion	Non-discrimination and equitable opportunity	Gender, disability, EDGE, recruitment	No inclusion-climate measure
Dialogue and voice	Consultation and grievance routines	Social Charter, unions, 1Pacte, grievances	No psychological-safety measure
Capabilities	Adaptation and reconfiguration discourse	Agility, reskilling, innovation, teams	No proof of capability realization
Signal and legitimacy	Public visibility and conformity claims	GRI, SDGs, ILO, ESG committee	No proof of sincerity or effectiveness

Table 5

Evidence	Primary source	Permissible claim	Excluded claim
Well-being policy	HR Policy, pp. 2-7	Well-being is formally embedded in	All employees experience the same well-being

		declared commitments	
Training and development	2022 report, pp. 87-92; 2024 report, pp. 31-33	Development routines and investment are reported	Training directly caused performance
Social dialogue	2023 and 2024 reports	Mechanisms and indicators are disclosed	No strikes equal generalized satisfaction
Inclusion and gender	2022-2024 reports	Targets, programs, and certifications are reported	Workplace is free of bias
HSE	2021-2024 reports	HSE systems and indicators are reported	HSE proves psychological well-being
ESG governance	HR Policy and 2024 report	Responsibilities and reporting are disclosed	Uniform implementation across sites