

ISBN 978-99949-967-6-6

The social responsibility of companies

Introduction

The concept of Corporate Social Responsibility (hereafter referred to as CSR) is centralised to the whole range of concepts and issues relating to businesses and their role in society. Particularly viewed for its business contribution towards sustainable development, corporate social responsibility requires a very judicious utilisation of all resources which a company possesses so that it maximises its social, environmental and economic impact.¹ It is often cited as a very broad concept which tends to address several topics such as human rights, corporate governance, health and safety, environmental aspects, working conditions of labour and contribution to economic development.²

This article focuses on discussing and examining the role that a company has in society and the extent to which it should strive to embrace and enhance corporate social responsibility in practice. This will be done through five limbs. Firstly, a brief overview of the social aspect of corporate social responsibility will be provided. Secondly, focus will be placed on the issue of accountability of companies. Next, analysis of both the soft law and hard law approach will be made through a comparative study between countries (focus will be placed on India and the UK). Fourthly, the issue of monitoring a company's attitude towards CSR will be dealt with by making reference to case laws and identifying potential stakeholders. Companies' defence towards obsolete claims will also be identified. Lastly, consideration will be provided on the driving factors of CSR using the environment as model and also the potential vehicles to enforce CSR will be touched upon.

Role of companies in society

Over the years, expectations in society towards businesses have transformed. As such, during the process of social evaluation, the distinction between legal and social responsibility of organisations should be made. Legal responsibility refers to the observance of state laws and of the applicable statutory regulations with regards to a specific business which define what the organisation is allowed or not allowed to do.³ On the other hand, social responsibility entails a

¹ Hill T, Coyle B, *Corporate Governance* (6th edn, ICSA Publishing Limited, London) Chap. 4, 249-280

² Rasche Andreas, Morsing Mette, Moon Jeremy, *Corporate Social Responsibility: Strategy, Communication, Governance* (1st edn, Cambridge University Press), 564, pp 2-10

³ Terziev, Venelin, 'The Role of Business in Society. New Knowledge', [2012] Issue 1, Num. 4, 68-71.

certain level of voluntary response as opposed to legal responsibility. This means that a company should take into account the impact of its policies on society and not just the legality of those adopted policies. The case of *Re Union Carbide*⁴ (discussed below) can be referred in order to demonstrate failure on behalf of a multinational company to take appropriate steps to ensure safety of society. As a consequence, this might result in a negative image for the company in the market and it might lose its consumers. Thus, the concept of corporate social responsibility came into light along with a varying and wide interpretation. Its most attractive features include balancing the needs of stakeholders as well as operating responsibly and ethically.⁵

Modes to ensure compliance

There are legislations and case laws, known as hard law as well as regulations and codes of conduct known as soft law to regulate the extent of co-operation on behalf of businesses.

Hard law

There have been developments through case laws which made sure that companies strive to enhance and embrace the concept of corporate social responsibility. To begin with, the case of *Wiwa v. Royal Dutch Petroleum Co [2001]*⁶ brought before the court under the laws of the Alien Tort Claims Act [1789]⁷ (ATCA) as supplemented by the Torture Victim Protection Act [1991]⁸ (TVPA) can be referred to. These laws allow foreign nationals to bring a suit in U.S. federal court for a tort committed in violation of international law or U.S. treaties. This judgment addressed the issue found in the case of *Re Union Carbide* (See below). This judgment aimed at motivating multinational corporations in the U.S. to adopt a proper ethical approach in their decision making and take into consideration the laws of the country in which they are operating. Likewise, the UK, through common law, laid down the principle that there is no conceptual difficulty in attributing a criminal state of mind to a corporation. Reference can be made to the case of *P&O European Ferries (Dover) Ltd [1991]*⁹. The judicial decision in this particular case prevents companies from excluding themselves of being held accountable when claims of unethical approaches in policies are made against them. These two cases demonstrate two distinct approaches which aim at encouraging companies to operate more ethically through its decisions. However, it must be highlighted that difficulties will arise for courts when they will

⁴ *Re Union Carbide Corp Gas Plant Disaster at Bhopal (India, December 1984)* 643 F. Supp. 842 (S.D.N.Y. 1986)

⁵ Tan Eugene KB, 'Corporate Social Responsibility as Corporate Soft Law: Mainstreaming Ethical and Responsible Conduct in Corporate Governance' [2013] *Sing L. Rev* 227-252, 233

⁶ *Wiwa v. Royal Dutch Petroleum Co.* No. 96 Civ. 8386

⁷ Alien Tort Claims Act 1789

⁸ Torture Victim Protection Act 1991

⁹ *P&O European Ferries (Dover) Ltd [1991]* 93 Cr App at 73

have to determine who is actually liable as directors might claim that they are not accountable for day to day running of activities.

Likewise, state laws are also enacted to ensure companies behave morally. In the UK, despite no CSR act, companies do have to observe proper ethical standards. For instance, under section 7 of the recently enacted Bribery Act 2010, companies can be found liable for failure to prevent an act of bribery.¹⁰ This can be distinguished from fraud, companies act offences, money laundering offences or competition law. First convictions under this particular section of the Bribery Act 2010 were faced by two directors of the 'Sustainable Agro-energy Plc' and 'Sustainable Wealth Investments UK Ltd'.¹¹ They were found encouraging performance of certain functions via unlawful payments contrary to s. 2(1) and S. 2(2)¹² of the Bribery Act. This can be taken as a positive approach to try and make companies adhere to morally acceptable behaviours and as a direct result, deter such unethical practices. However, it should be noted that if instead of the directors, two employees were involved, the directors would not be held accountable only if they are successful in proving adequate 'anti-bribery' measures adopted by the company. Moving on, under the UK's Companies Act 2006, via S. 172(1)¹³, elements of corporate social responsibility can be inferred despite not being impliedly mentioned. As such, companies are expected to conduct their operations as per proper business conducts. This approach can be contrasted with the Indian Companies Act 2013¹⁴ where key provisions to ensure compliance with CSR by companies are explicitly mentioned.

Soft Law

Another way of ensuring compliance with ethical behaviour on behalf of companies is by issuing guidelines or codes of conduct. Through this, these companies take into account interests of different stakeholders such as the government, shareholders, unions, suppliers, amongst others. For example, the Lafarge group takes into consideration social factors such as the protection of air and water, noise pollution, preserving fossil fuels amongst others.¹⁵ This can also prove to attract more consumers or suppliers and as a result enhance the company's image along with ensuring cooperation with ethical standards. However, there are arguments brought forward that

¹⁰ Bribery Act 2010, Section 7

¹¹ Serious Fraud Office, 5th December 2014, 'City directors convicted in £23m "Green biofuel" trial' <<https://www.sfo.gov.uk/2014/12/05/city-directors-convicted-23m-green-biofuel-trial/>> Last accessed 15th May 2018

¹² Bribery Act 2010, S. 2(1) and (2)

¹³ Companies Act 2006 (UK), S. 172(1)

¹⁴ Companies Act 2013 (India)

¹⁵ Avignon S, 'Do the codes of conduct become tools of international management? The lawyer view' [2007] I.B.L.J. 335-349, 336

the soft law system heads towards the privatization of law.¹⁶ This, in turn, might result in companies abusing the discretion of using codes of conduct to demonstrate compliance with CSR standards. A solution to this might be the establishment of an external body which assesses the codes of conduct of companies. As a result, an underlying benefit of such an approach might be uniformity of ethical standards across a country. However, the credibility of assessing ethical standards by the external body can be raised as pertaining point. Will it be the same as assessing objectively the financial performance of a company?¹⁷

By contrast, we might argue that if there is too much regulation, this might result in congestion of companies' operations. The spirit of the law should be given priority instead of the strict interpretation of the law.¹⁸ It should also be noted that even in its voluntarism approach, CSR does have a legal context. For example, laws on misrepresentation or false advertising frame voluntary company reporting. Additionally, voluntary approaches such as company codes of conduct can shape the standards of care that are legally expected of businesses. In the workplace, agreements reached through collective bargaining between employers and trade unions can become legally binding through incorporation in employment contracts. These factors will in turn enhance the length at which a company operates within the standards of CSR.¹⁹

Failure of CSR in context of transnational companies

Lack of potential hard law allows companies to retract themselves to the appropriate application of ethical behaviour in practice. The failure of corporate social responsibility was seen in the case of *Re Union Carbide Corp Gas Plant Disaster at Bhopal (India, December 1984)*²⁰ where a leak occurred in defendant's company which produces chemicals and plastics. As a consequence, 2,000 people were killed along with the number of injuries amounting to 200,000. Judge Mansfield in his judgment declined the plaintiffs' claim and held that the United States was the appropriate forum to adjudicate on this particular matter. The reasoning of this decision were because firstly, material proofs such as records were managed by Indians and were written in the language of the plaintiffs and secondly, the plant was managed by Indians only.²¹ This decision

¹⁶ Avignon S, 'Do the codes of conduct become tools of international management? The lawyer view' [2007] I.B.L.J. 335-349, 343

¹⁷ Avignon S, 'Do the codes of conduct become tools of international management? The lawyer view' [2007] I.B.L.J. 335-349, 343

¹⁸ Tan Eugene KB, 'Corporate Social Responsibility as Corporate Soft Law: Mainstreaming Ethical and Responsible Conduct in Corporate Governance' [2013] Sing L. Rev 227-252, 236

¹⁹ Ward H, 'Contributing to the corporate conscience' [2003], Euro. Law. 56

²⁰ *Re Union Carbide Corp Gas Plant Disaster at Bhopal (India, December 1984)* 643 F. Supp. 842 (S.D.N.Y. 1986)

²¹ *Re Union Carbide Corp Gas Plant Disaster at Bhopal (India, December 1984)* 643 F. Supp. 842 (S.D.N.Y. 1986), para. 200

could be termed controversial as companies could escape accountability of their actions or wrongful management through the concept of *forum non conveniens*. As a result, these multinational corporations will become more profit driven and less ethical in identifying the likely impact of its decisions.²²

Lack of accountability on behalf of multinational companies is a pertaining issue yet to be addressed. Countries such as Canada, the UK and the US have failed to enact CSR legislations despite the drafting of potential bills.²³ Moreover, the failure to extend jurisdiction to the International Criminal Court to bring claims against transnational companies can be highlighted.²⁴ This, in turn, resulted in aggrieved parties looking for a solution against these transnational companies within their states. The main problem with this approach relates to the restrictive stance adopted by states to counter unethical behaviour of transnational companies. Often, this is because of the foreign investments coming in the countries by virtue of the transnational companies or the transnational companies have chosen to establish themselves in a weak legal environment which usually is a developing country.²⁵ Nigeria can be taken as an example where, due to weak stakeholder pressure, no injunctions approach, inadequate damages, the corrupted judicial system, transnational companies operate unethically. This type of critical situation occurs in mostly developing countries and initiatives should be taken to redress this unfair operation of companies by setting CSR agendas that define areas of required business and society collaboration.²⁶ Reference can be made to the UK who took the initiative to publish a Business, Energy & Industry Strategy in August 2017 which sets out how the government's package of corporate governance reforms will enhance the transparency of big business to shareholders, employees and the public.²⁷ States can refer to this approach as it might allow them to regulate the ethical standards of companies and as such improve corporate governance.

²² Menis S, 'The fiction of the criminalisation of corporate killing' [2017] J. Crim. L. 467, 469

²³ UK's Corporate Responsibility Bill 2002, Canada's C-300 Bill 2009, US Corporate Code of Conduct Bill 2000

²⁴ Radavoi C.N, Bian Y, 'Enhancing the accountability of transnational corporations: the case for "decoupling" environmental issues', [2014] Env. L. Rev. 168-182, 169

²⁵ Osuji O, 'Corporate social responsibility, juridification and globalisation: "inventive interventionism" for a "paradox"' [2015] Int. J.L.C. 265-298, 283

²⁶ Okoye A, 'Exploring the relationship between corporate social responsibility, law and development in an African context: should government be responsible for ensuring corporate responsibility?' [2012] Int. J.L.M 364-378, 369

²⁷ Prof. Nakajima C, 'Corporate failures and governance - the ongoing debate' [2018] Comp. Law. 137

Another solution to enforce adoption of ethical behaviour by transnational companies is the enactment of multilateral treaties. The failure of governments and transnational companies to agree upon a mandatory mode of practice is the primary justification for the absence of international binding instruments that could govern international CSR. Ecuador has made it known to the UN that current guidelines are mere soft laws which are easily overlooked by transnational companies and in turn, continue to operate outside the CSR standards. This declaration is a significant international development since it gained support from a number of African, Asian and Latin American states, as well as more than 100 non-governmental organisations.²⁸ The corporate veil behind which transnational companies hide to exclude themselves from being held liable for the actions of its subsidiary companies can be pierced by proving some sort of control exercised by the transnational company.²⁹ As such, transnational companies will operate within the CSR standards as they will not relinquish maximum control over the subsidiary company.

‘Counter Advertizing’

On the other hand, it can be argued that companies also face ‘obsolete’ claims. As such, this may result in negative publicity amongst its consumers. The case of *McDonald's Corporation v Steel & Morris [1997]*³⁰ can be referred to in order to demonstrate how a company can retaliate against these ‘obsolete’ claims. This case concerned ‘leaflets’ which contained claims of unethical corporate behaviour on behalf of the claimants. The court held that the leaflet in question contained serious defamatory allegations and ordered the claimants to pay damages to the company in question.³¹ The reasoning applied by the court here seems valid as this might help avoid a floodgate of claims without any purpose or claims which comprises of serious defamatory allegations. Moreover, this principle was applied in the case of *UJ v Hungary [2011]*³² where the court stated that allowing a company to defend itself against defamatory statements creates the critical balance against freedom of expression.³³ This dictum seems appropriate as companies are granted the option to defend themselves.

²⁸ Nyombi C, Mortimer T, 'Is a multilateral treaty on business and human rights justified?' [2017] Int. T.L.R. 126-136, 132

²⁹ Vastardis A.Y, Chambers R, 'Overcoming the corporate veil challenge: could investment law inspire the proposed business and human rights treaty?' [2018] I.C.L.Q. 389-423, 409

³⁰ *McDonald's Corporation v Steel & Morris [1997]* EWHC QB 366

³¹ *McDonald's Corporation v Steel & Morris [1997]* EWHC QB 366, Para 88

³² *UJ v Hungary* App No. 23954/10 (ECtHR, 19 July 2011)

³³ *UJ v Hungary* App No. 23954/10 (ECtHR, 19 July 2011), para 22

A similar stance was adopted in the case of *Nike v Kasky [2003]*³⁴ where the US court had to decide on the issue of whether a corporation should be held liable for factual inaccuracies on the theory that its statements through advertising are in fact mere commercial speeches because they might affect consumers' opinions about the business as a good corporate citizen and thereby affect their purchasing decisions. In this case, it was argued that if companies face trials due to corporate expressions, this might, in turn, result in companies not providing valuable information to the public leading to a reduction in the effectiveness of corporate social responsibility. However, we must be weary of this approach as companies might then intentionally misinform the public and consumers about their business practices.³⁵ As such, what can be inferred from the arguments of both sides is that a balance must be struck and this is where companies are expected to act on proper ethical grounds.

Inventive Interventionism

Can the claims being brought by 'watchdogs' incite an imputed form of co-operation on behalf of companies in respecting the norms of corporate social responsibility?³⁶ The concept of 'counter-advertising' as was seen in the case of *McDonald's Corporation v Steel & Morris [1997]* can be deemed as a means to monitor compliance with corporate social responsibility standards. In addition, the issue of freedom of expression in the *Nike v Kasky [2003]* case shows that companies are aware that compliance with corporate social responsibility standards affects their sales in the market as it has a direct link to consumers' purchasing decisions.³⁷ Another example which can be referred to relates to the claims brought against the US Company Apple. There are several instances where Apple has been reprimanded by stakeholders such as non-governmental organisations for exploitation of its workforce in China in order to reduce labour costs. Excessive hours and child labour are the most common form of exploitation.³⁸ These claims brought by relevant stakeholders take a positive form to encourage compliance with ethical behaviour on behalf of companies as the former can have a huge impact on the image of

³⁴ *Nike v Kasky [2003]* 539 US 654

³⁵ Vladeck David C, 'Lessons from a story unfold: Nike vs Kasky Reconsidered', [2004], 54 *Case Western Reserve Law Review* 1084

³⁶ Onyeka K. Osuji, 'Corporate social responsibility, juridification and globalisation: "inventive interventionism" for a "paradox"' [2015] *Int. J.L.C.* 265, 279

³⁷ Randall MH, 'Corporate Governance from a comparative perspective: Communications Strategies on Social Corporate Responsibility: The Role of Freedom of Expression', [2015], *Frontiers of Law in China*, Vol 10, 24-45

³⁸ Myers C, 'Corporate Social Responsibility in the Consumer Electronics Industry: A Case Study of Apple Inc.', [2013] *Kalmanovitz Fellow*, Georgetown University Edmund, A. Walsh School of Foreign Service, 28, pp. 9-11

companies amongst consumers and in turn decrease their profits.³⁹ Companies will then take additional reasonable steps to consider impact of its policies it approves and also recognise possible outcomes on society.

Drivers

Compliance with national policy, legislation and regulations is ranked as the top incentive in terms of CSR implementation for Chinese companies. As per a survey conducted in China, compliance with the central Government's policy, reputation enhancement, requirements from international clients, compliance with industry guidelines, compliance with international conventions, access to investment, requirements from domestic clients, talent attraction, cost-saving are the most common forms of drivers to promote companies to embrace CSR policies.⁴⁰ These drivers can be divided in three broad categories namely, economic drivers, political drivers and social drivers. Environment can be taken as model whilst looking at progress made by companies in their operations to comply with CSR standards. For example, KPMG since 1996 has been actively involved in a range of environmental programs and are currently preparing for the ISO14001. They have integrated all their environmental programs into mainstream operations to provide sustainability. There are 5 key areas where they, as a firm, are making an environmental impact: Water, Waste, Paper, Energy and Transport. Savings made by the environmental management program currently stand at £250,000 per year. £600,000 was made as savings as they changed to more viable eco energy suppliers.⁴¹ This results in a more positive image for the company amongst its stakeholders. However, it can be argued that unless the company is in a good position, financially, then it will be able to undertake such intensive projects.

Conclusion

³⁹ Chan M, Watson J, Woodliff D, 'Corporate Governance Quality and CSR Disclosures, [2013], Journal of Business Ethics, 15, pp. 3

⁴⁰ Embassy of Sweden, 'A Study on Corporate Social Responsibility Development and Trends in China', Available at < <http://www.csr-asia.com/report/CSR-development-and-trends-in-China-FINAL-hires.pdf>> Last accessed 15th May 2018

⁴¹ Mazurkiewicz Piotr, '*Corporate Social Responsibility: Is a common CSR framework possible?*' (Washington, DC: World Bank, Vol 1, 2004), pp 7-13

To sum up, CSR is a crucial concept in order to regulate companies to adhere to ethical standards. Moreover, the feature of allowing the applicability of both hard law and soft law might count as a positive factor, allowing companies the flexibility to adapt to ethical standards. On the other hand, this might result in abuses as was seen in cases of transnational companies and this is one key area where the concept of CSR still needs improvements so as to reduce the violation of human rights, exploitation of labour or the environment, amongst others. The government is considered to be a key driver in the promotion of CSR in order to avoid problems with transnational as well as home based companies. Imputed cooperation with ethical standards for companies can arise in cases of claims brought by stakeholders. However, as seen above, companies are allowed to defend themselves against outrageous claims. Companies should at least ensure bare minimum compliance with ethical standards as this might improve its relationship with its stakeholders.

Bio Profile - Contact Information

Name: Jeewoath Kamlesh

Title: Legal Researcher, Institute for Judicial and Legal Studies

Email: jeewoathakash11@gmail.com

Cases

1. McDonald's Corporation v Steel & Morris [1997] EWHC QB 366
2. Nike v Kasky [2003] 539 US 654
3. Re Union Carbide Corp Gas Plant Disaster at Bhopal (India, December 1984) 643 F. Supp. 842 (S.D.N.Y. 1986)
4. UJ v Hungary App No. 23954/10 (ECtHR, 19 July 2011)
5. Wiwa v. Royal Dutch Petroleum Co. No. 96 Civ. 8386

Legislation

1. Alien Tort Claims Act 1789 (US)
2. Bribery Act 2010 (UK)
3. Companies Act 2006 (UK)
4. Companies Act 2013 (India)
5. Directive 2005/29/ES: Violating Codes as a Deceptive Practice
6. Torture Victim Protection Act [1991]
7. ILO Convention No. 105 Abolition of Forced Labour (1957)

Books

1. Hill T, Coyle B, *Corporate Governance* (6th edn, ICSA Publishing Limited, London) Chap. 4, 249-280
2. Kubasek N.K, Brennan B.A, Browne N, *The Legal Environment of Business* (6thedn, Pearson Education) 864
3. P. Griseri, N. Seppala, *Business Ethics and Corporate Social Responsibility* (1st edn, South-Western Cengage Learning,) Chap. 1, 5-24
4. Rasche Andreas, Morsing Mette , Moon Jeremy , *Corporate Social Responsibility: Strategy, Communication, Governance* (1st edn, Cambridge University Press), 564

Articles/ Papers

1. Avignon S, 'Do the codes of conduct become tools of international management? The lawyer view' [2007] I.B.L.J. 335-349,
2. Bonnitcha J, McCorquodale R, 'The concept of "due diligence" in the UN Guiding Principles on Business and Human Rights' [2017] E.J.I.L. 899-919
3. Carroll A.B, Shabana K. M, 'The Business Case for Corporate Social Responsibility: A Review of Concepts, Research and Practice', [2010] International Journal of Management Reviews 85-102
4. Chan M, Watson J, Woodliff D, 'Corporate Governance Quality and CSR Disclosures, [2013], Journal of Business Ethics, 15, pp. 3
5. Ciprian N. Radavoi and Yongmin Bian, 'Enhancing the accountability of transnational corporations: the case for "decoupling" environmental issues' [2014] Env. L. Rev. 16(3), 168-182, 170
6. Fitzgerald Niall and Cormack Mandy, 'The Role of Business in Society: AN AGENDA FOR ACTION' (The Conference Board, Harvard University, 2006)
7. Hassan J, 'International business and human rights: time for hard law' [2016] I.C.C.L.R. 343-350
8. Ireland R, 'Rights and modern slavery: the obligations of states and corporations in relation to forced labour in global supply chains' [2017] UCL J.L. and J. 100-129
9. Kinley D, 'Lawyers, corporations and international human rights law' [2004] Comp. Law. 298-302

10. Mazurkiewicz Piotr, '*Corporate Social Responsibility: Is a common CSR framework possible?*' (Washington, DC: World Bank, Vol 1, 2004), pp 7-13
11. Menis S, 'The fiction of the criminalisation of corporate killing' [2017] J. Crim. L. 467
12. Myers C, '*Corporate Social Responsibility in the Consumer Electronics Industry: A Case Study of Apple Inc.*', [2013] Kalmanovitz Fellow, Georgetown University Edmund, A. Walsh School of Foreign Service, 28, pp. 9-11
13. Nyombi C, Mortimer T, 'Is a multilateral treaty on business and human rights justified?' [2017] Int. T.L.R. 126-136
14. Nyombi C, Yiannaros A, Lewis R, 'Corporate personality, human rights and multinational corporations' [2016] I.C.C.L.R. 234-251
15. Okoye A, 'Exploring the relationship between corporate social responsibility, law and development in an African context: should government be responsible for ensuring corporate responsibility?' [2012] Int. J.L.M 364-378
16. Onyeka K. Osuji, 'Corporate social responsibility, juridification and globalisation: "inventive interventionism" for a "paradox"' [2015] Int. J.L.C. 265, 279
17. Osuji O, 'Corporate social responsibility, juridification and globalisation: "inventive interventionism" for a "paradox"' [2015] Int. J.L.C. 265-298
18. Prof. Nakajima C, 'Corporate failures and governance - the ongoing debate' [2018] Comp. Law. 137
19. Randall MH, '*Corporate Governance from a comparative perspective: Communications Strategies on Social Corporate Responsibility: The Role of Freedom of Expression*', [2015], *Frontiers of Law in China*, Vol 10, 24-45
20. Radavoi C.N, Bian Y, '*Enhancing the accountability of transnational corporations: the case for "decoupling" environmental issues*', [2014] *Env. L. Rev.* 168-182
21. Skarmeas D, Leonidou C. N, 'When consumers doubt, Watch out! The role of CSR skepticism' [2013] *Journal of Business Research*, 1831-1838
22. Tan Eugene KB, '*Corporate Social Responsibility as Corporate Soft Law: Mainstreaming Ethical and Responsible Conduct in Corporate Governance*' [2013] *Sing L. Rev* 227-252
23. Terziev, Venelin, '*The Role of Business in Society. New Knowledge*', [2012] Issue 1, Num. 4, 68-71.

24. Vastardis A.Y, Chambers R, 'Overcoming the corporate veil challenge: could investment law inspire the proposed business and human rights treaty?' [2018] I.C.L.Q. 389-423
25. Ward H, 'Contributing to the corporate conscience' [2003], Euro. Law. 56

Internet Sources

Online Article

1. Fellmeth, Aaron Xavier, 'Wiwa v. Royal Dutch Petroleum Co.: A New Standard for the Enforcement of International Law in U.S. Courts?' (2002) *Yale Human Rights and Development Journal*: Vol. 5: Iss. 1, Article 7 Available at: <http://digitalcommons.law.yale.edu/yhrdlj/vol5/iss1/7>, Last accessed 15th May 2018
2. ILO Labour Conventions- < <http://www.ilo.org/global/standards/introduction-to-international-labour-standards/conventions-and-recommendations/lang--en/index.htm>>
3. Embassy of Sweden, 'A Study on Corporate Social Responsibility Development and Trends in China', Available at < <http://www.csr-asia.com/report/CSR-development-and-trends-in-China-FINAL-hires.pdf>> Last accessed 15th May 2018