

# Human Rights Perspective of Corporate Social Responsibility in India

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## Abstract

We are in the era of globalization and industrialization. Today development of the nation is measured on the basis of industrialization. As the industrial sector contributes 25.92% in our total GDP of the nation which directly influence our economic aspect of the nation. As economic growth and increased national and international business activity cannot be made at the expense of social and human development, corporate respect for human rights becomes of pivotal importance, especially in the India's context. So, to look after the human rights which are impacted by these corporate different laws have been enacted to control the corporates one of them is Company Act, 2013 which make CSR as legal responsibility.

CSR-Corporate Social Responsibility has become the slogan motto for corporate sector. Often CEOs of the companies use this CSR in their speech to speak about their companies' social concerns. CSR is no longer only associated with the philanthropic functions of a company; rather it has acquired an ingrained status in the corporate culture. CSR has become a indicator to test the influence of a company into society. CSR has become a fundamental business practice and has gained much attention from the management of large international companies. It enables the arrangement of business operations with social values. Acknowledging the fact that mainstreaming CSR into businesses could be instrumental in delivering societal value, especially in a developing country like India, this paper specifically aims at providing an understanding of concept of CSR and analyses the human rights aspects of corporates. The paper also studies the some of the incident from the history which violate the Human rights like Bhopal Gas Tragedy in 2<sup>nd</sup> December 1984. So, this paper gives a brief insight on the human right aspects of the corporates which are concerned with their activities. Paper tries to look after how CSR activities of corporate are responsible for the Human rights and socio-economic development.

**Keywords:** CSR- Corporate Social Responsibility<sup>1</sup>, CEO- Chief Executive Officer<sup>2</sup>, Social-Economic Development<sup>3</sup>, Company Act, 2013.

## 1. Introduction

CSR is a container concept which encompasses many different ecological, social and economic issues. Human Rights as a CSR concept took prominence during 1990s as oil, gas and mining companies expanded into increasingly difficult areas. In 2005 UN Secretary General Kofi Annan appointed Harvard Professor John Ruggie to present a report on the issue of human rights and transnational corporations and other business enterprises. Ruggie presented his Guiding Principles, popularly known as 'Ruggie Framework' (Protect, Respect and Remedy) which was endorsed by UN Human Rights Council. The basic approach of Ruggie Framework is that "the corporate responsibility to respect human rights cannot be met

by words alone; it requires specific measures by means of which companies can ‘know and show’ that they respect rights”. The responsibility of the corporation to respect human rights forms one of the three pillars of Ruggie Framework, the other two being, the duty of the State to protect against human rights abuses and the shared duty to remedy. OECD Guidelines for Multinational Enterprises (2011) also advocates for respect for human rights.

The issue of human rights is central to good corporate citizenship and to a healthy bottom line. One of the great ironies of this period in history is that, just as technology remakes our world, the need to maintain the human dimension of our work, and a company's sense of its social responsibility, is growing at an equally rapid pace. Harmonizing economic growth with the protection of human rights is one of the great challenges we face today.

Various human rights like- “Right to life, to health, to safe and clean environment, to have basic standard of living” etc. can be very much infringed by the corporations if they act in erratic manner as evident from past, for e.g., Bhopal Gas Tragedy, Satyam Scandal etc. CSR is also denoted as “Triple Bottom Line Approach” considering Economic, Social and Environmental facets under corporate initiative.

## 2. Corporate Social Responsibility:

The term CSR is often used interchangeably with others, including corporate responsibility, corporate citizenship, business in society, social enterprise, sustainability, sustainable development, triple bottom line, societal value-added, strategic philanthropy, corporate ethics, and in some cases also corporate governance. There are also clear links between these terms and those relating to socially responsible investments, community investing, social capital, and collaborative governance. The voluntary compliance of social and ecological responsibility of companies is called Corporate Social Responsibility (CSR). The concept of Corporate Social Responsibility was first mentioned 1953 in the publication Social Responsibilities of the Businessman by William J. Bowen. However, the term CSR gained popularity in 1990s when the German Betapham, a generic pharmaceutical company decided to implement CSR. Corporate social responsibility means the obligation, which a corporation owes to the society.

The World Business council for sustainable development has proposed a definition of Corporate Social responsibility as:

“Corporate Social Responsibility is the continuing commitment by business to behave ethically and contribute to the economic development while improving the quality of life of the workforce and their families as well as of the local community and the society at large”

## 3. Benefits of CSR:

- It helps in improving financial performance,
- Enhanced brand image and reputation,
- Increased customer loyalty and sales
- Increased ability to attract and retain employees
- Easier access to capital
- Help to improve employees moral and motivation

#### 4. Recent Amendments in CSR provisions in India

The Government of India on 22 Jan 2021 has by official notification brought necessary amendments to the CSR rules 2014 and also under the Companies Act 2013 in the specific provision of Section 135. Activities that are going to be included as Corporate Social Responsibilities which also have impacts on human rights are:

- Activities relating to the contribution in reducing the impact of COVID-19 and safeguarding the lives of patients by providing monetary support or assisting in research and development of medical equipment's, vaccination, etc.,
- Creation or Acquisition of the capital asset owned by public authority etc. to spend it for supporting self-help groups and public projects.

#### 5. The CSR Provision and its Implications

Next, we look at another provision in the Companies Act (the mandatory CSR provision) which mandates human rights obligations for the company. Building on the CSR Voluntary Guidelines 2009 and the National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business 2011, the Companies Act 2013 introduces several measures aimed at promoting responsible business. The new law implements the recommendation of the Standing Committee on Finance, in its 57th report, that since corporations draw resources from the society to function, they must contribute to the welfare of the society as well.

**Section 166(2)** of the Companies Act, 2013, imposes an explicit duty on company directors to 'act in good faith in order to promote the objects of the company for the benefit of its members as a whole, and in the best interests of the company, its employees, the shareholders, the community and for the protection of environment'. This provision makes an effort to move forward Indian corporate/company law beyond the '**shareholder first**' model. To supplement this general provision applicable to all companies, the Act also lays down special CSR provisions for big companies of certain sizes. **Section 135(1)** provides that any company having a net worth of INR500 crore (5 billion) or more, a turnover of INR1,000 crore (10 billion) or more, or a net profit of INR5 crore (50 million) or more during any financial year must constitute a CSR committee of the board, consisting of three or more directors, of which at least one must be an independent director. Therefore, we see that these may be the only parts of Indian Company Law that are genuinely concerned with human rights.

#### 6. Human Rights:

The term human rights as defined under the Protection of Human Right Act -1993 "human rights mean the, the rights relating to life, liberty, equality, and dignity of individual guaranteed by the constitution or embodied in the international covenants and enforce able by courts in India. Human Rights are those minimal rights which every individual must have against the State or other public authority by virtue of his being a 'member of the human family', irrespective of any other consideration.

The concept of human rights is as old as the ancient doctrine of 'natural rights' founded on natural law, the expression 'human rights' is of recent origin, emerging from (post-Second World War) international Charters and Conventions.

Human rights are an integral element of the SDGs as there can be no sustainable development in which people are deprived of their fundamental rights and freedoms. And business has a key role to play. Consisting of its responsibility to respect human rights as outlined in the UN Guiding Principles on

Business and Human Rights (UNGPs) and if the opportunity to transform people’s lives for the better and make a key contribution towards achieving the SDGs.

As economic growth and increased national and international business activity cannot be made at the expense of social and human development, corporate respect for human rights becomes of pivotal importance, especially in the India’s context. Government of India continually endeavor to encourage socially responsible businesses prominently reflected in its Zero Draft of a National Action Plan on Business and Human Rights and the National Guideline on Responsible Nosiness Conduct.

The United Nations Guiding Principles on Business and Human Rights (UNGPs), adopted in 2011, established the first global standard on the respective roles of business and governments in ensuring that companies respect human rights in their own operations, value chains and business relationships. At the core of the UNGPs is the three-pillared “Protect, Respect and Remedy” framework for preventing and addressing negative impacts from business activities on people’s human rights.

**7. Business and Human Rights:**

Company and the concept of human rights should go hand in hand. The company has the duty to provide the human right to the customer and the employee and as well the general public. The human rights obligations of corporations derive from three levels of legal sources. Firstly, from national legal orders, secondly, they derive from international level and thirdly from unilateral voluntary commitments by corporations themselves. In national legal orders, human rights obligations of corporations can be found in constitutions or under ordinary legislation. In other words, the fundamental human rights obligations of corporations within the various national legal orders can readily be identified in most instances.

UN Global compact has introduced ten principles, which are used in both developed and developing countries as a foundation for applying CSR in their organizations.

<b>Substantive Area</b>	<b>Principle</b>
Human Rights	1. Business should support and respect the protection of internationally proclaimed human rights; and 2. Make sure that they are not complicit in human rights abuses.
Labor Standards	3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining; 4. The elimination of all forms of forced and compulsory labor; 5. The effective abolition of child labor; and 6. The elimination of discrimination in respect of employment and occupation.
Environment	7. Businesses should support a precautionary approach to environmental challenges; 8. Undertake initiatives to promote greater environmental responsibility; and 9. Encourage the development and diffusion of environmentally friendly technologies.
Anti-Corruption	10. Businesses should work against corruption in all its forms, including extortion and bribery.

*Source: UN Global Compact Report. (www.unglobalcompact.org)*

We live in a corporate world. Corporations are so much a part of our lives that their role is usually taken for granted, going unnoticed until the occurrence of some dramatic event brings it to our attention.

Corporations play a very important role in our lives as they supply or control our access to goods and services, work and leisure, knowledge and information.

Human right is a universal phenomenon and same is the concept of corporate social responsibility. In understanding the growing ideology of CSR and its effect on human life as well as rights, it is necessary to understand the factors like social, economic, political and environmental etc. that CSR touches. **Social factors** include, consumer protection and awareness, rights against exploitation, fair price concept, labor rights (requiring companies to pay fair wages) and protection, non-discrimination, sustainable growth of the society as well as individual etc. **Economic factors** can be considered as investments, charity, supply chain, subsidies, production and consumption of goods etc. Similarly, the **political factors** may include: conflicting interests, bureaucracy, corruption, political pressure, leadership, governmental and non-governmental organizations etc. and finally, health, safety, environmental protection, pollution control, global environmental crises, waste management, climate change, and likewise are the **environmental factors** that influences and marginalize the working mechanism of Corporate Social Responsibilities. A growing number of leading companies understand the equal corporate opportunities and thus they are committed to using a human rights framework to help shape more principles and profitable corporate behavior.

So, while the primary responsibility for the enforcement of international human rights standards lies with national governments, there is a growing acceptance that corporations also have an important role to play.

Corporations impact on human rights in significant ways. These impacts have increased over recent decades as the economic might and political influence of corporations has grown, and as corporations have become more involved in delivering services previously provided by governments.

Corporations have come to recognize that part of being a good corporate citizen includes respecting the human rights of those who come into contact with the corporation in some way. This might be direct contact (for example, employees or customers), or indirect contact (for example, workers of suppliers, or people living in areas affected by a corporation 's activities).

Corporations are also responding to the fact that many consumers and investors expect corporations to act in a socially responsible manner. The extent to which a company implements a comprehensive CSR program can influence consumer and investor decisions.

Since the 1990s, firms have come under increased scrutiny over their environmental, labor and human rights impacts.

To help humanize the behavior of companies and corporations and keep checks on whether they respect human rights obligations or not, the United Nations recommended the "Protect, Respect and Remedy Framework" that was developed under the tutelage of Mr. John Ruggie.

The power of these corporations has increased in such a proportion that in modern society the significance of corporations is not only confined to private business sector, the activities of corporations' shape or influence national economies, they affect the quality of the environment, and they influence the action of nation states.

Some of the reasons concern for human rights is important to business include:

❖ **Compliance with both Local and International Laws:** Human rights principles are contained in national and international law. Ensuring that business operations are consistent with these legal principles helps companies avoid legal challenges to their global activities. In recent years in the United States and in other countries, courts have considered lawsuits alleging that multinational companies,

sometimes through their business partners, have contributed to human rights violations in their global operations.

- ❖ **Satisfying Consumer Concerns:** Increased media attention to business' role in protecting human rights has led to increased consumer awareness of the treatment of workers producing goods for the global marketplace and demands for public accountability. Several companies have found themselves the targets of campaigns by human rights, labor rights, religious or consumer organizations highlighting allegations of human rights abuses. Establishing and enforcing a meaningful approach to human rights can help to avoid such campaigns, limit their impact on the company if they occur as well as protect the overall image of the company.
- ❖ **Building Community Goodwill:** A multinational's presence can be viewed locally as positive or negative. Avoiding human rights violations will help maintain positive community relations and contribute to a more stable and productive business environment.
- ❖ **Supply Chain Management:** Many businesses' human rights policies are designed to promote their global business partners' compliance with human rights and labor rights standards. These policies can also serve as tools to help company's select business partners which are well-managed and reliable and which operate ethically.
- ❖ **Enhancing Risk Management:** Predictability is essential to stable and productive business operations. The denial of basic human rights often leads to social or political disruption. This in turn can cause labor strife, restricted access to goods and services, or delays in the movement of finished products. And avoiding public controversies reduces the direct costs of resolving high-profile disputes.
- ❖ **Keeping Markets Open:** As United Nations Secretary-General Kofi Annan has noted, advancing social values "will help ensure that markets remain open." The recent WTO Ministerial demonstrated how broad concerns about the intersection of business and human rights, amongst other issues, hinders the further development of global trade agreements. In the United States, both nationally and at the state level, as well as in the European Union, trade sanctions have been established or proposed for a number of countries that are viewed as having widespread human rights violations. Companies can help to ensure that sanctions do not limit their ability to conduct business globally by promoting greater respect for human rights in such nations.
- ❖ **Increasing Worker Productivity and Retention:** Protecting the human rights and labor rights of employees and business partners' employees leads to increased productivity, as workers who are treated fairly and with dignity and respect are more likely to be productive. Enterprises that avoid human rights and labor rights violations can also reduce employee turnover and achieve higher product quality.
- ❖ **Applying Corporate Values:** The denial of basic human rights in ways that hinder a company's ability to conduct its business consistent with its stated values can undermine the faith of employees and external stakeholders in company integrity.

## 8. Human Rights Violations by Corporates:

Let us look at some landmark Indian case laws involving human rights violations by corporations/companies:

1. **The Bhopal Gas Tragedy Case-** The Bhopal gas tragedy on the night of 2nd and 3rd December 1984, was perhaps the first major case in India involving corporations in violation of human rights, and environmental pollution on a large scale. This case also exposed the abuse of power by MNCs in

developing countries, as well as obstacles faced by victims in transnational litigation. Even now, 37 years after the disaster, the legal battle to hold corporate actors accountable for the gas leak and to clean the Bhopal plant site continues before the courts both in India and in the United States (US).

2. **The Enron and Dhabol Case-** In the late 1990s, Enron's Dabhol power-plant project in the state of Maharashtra attracted a lot of civil-society attention on account of the alleged corruption and infringement of several human rights, e.g., freedom of speech and expression, freedom of peaceful assembly, and protection against arbitrary detention and excessive use of force. This was a case in which corporate complicity with the government also surfaced clearly, as the project company allegedly provided financial and other support to police.
3. **The Vedanta/Odisha Mining Corporation Case-** the refinery cum-mining project run by Vedanta's Indian subsidiaries – in collaboration with the state-owned Odisha Mining Corporation – has proved very controversial, primarily because the mining site included the Niyamgiri Hills (regarded as sacred by tribal people for religious and cultural reasons). Concerns have also been raised that the environmental impact assessment and public consultations were not carried out in a well-regulated manner. As the parent company, Vedanta, is incorporated in the UK, a CSO lodged a complaint against Vedanta under the Organization for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises. The UK National Contact Point (NCP) made a number of recommendations for Vedanta. The affected community, however, remains dissatisfied with the remedial responses, as well as with the actions of Vedanta's Indian subsidiaries. Hence this case is clearly in violation of the Company's human rights and CSR obligations.

### **Why CSR Policies are still not effective in India?**

- Companies do have resources but are not aware about ground reality regarding the existing problem of the society and thus fails to address sufficiently.
- Most companies consider money as a way to fulfil CSR mandate, however, there are several problems in Indian society which needs help beyond money and majority of companies fails to do so.
- As section 135 of the act mandates 2% of the net profit to be spent on CSR, but the companies' attempts to hide the true accounts and thus there is lack of transparency.
- There have been several instances where companies have misled their net profits to get away from CSR mandate.

### **9. Objectives of the study:**

- To study the Human rights aspect of corporate social responsibility.
- To assess the impact of corporate social responsibility (CSR) initiatives on the promotion and protection of human rights in various industries and regions.
- To examine the extent to which multinational corporations incorporate human rights principles into their CSR strategies and practices.
- To analyze the effectiveness of international guidelines and frameworks, such as the UN Guiding Principles on Business and Human Rights, in shaping CSR practices and their impact on human rights.
- To identify the challenges and barriers faced by corporations in integrating human rights considerations into their CSR activities and suggest strategies for overcoming them.

## 10. Research Methodology

The current study uses a descriptive research design taking into consideration the objective of the study. In this study, secondary data are used as part of a descriptive analysis. Various books, journals, articles, newspapers were used to collect secondary data for the present study. And in-depth analysis of the research study is done in order to have a greater degree of accuracy.

## 11. Discussion and Suggestions

CSR constitutes as an important aspect in social development as well as in removing carbon footprints of any company. International Human Rights law is diligent enough to ensure sustainable growth of society and to minimize the negative effects of any corporations. These various instruments are evident of the fact that human rights law is cautious towards promotion of CSR activities. However, the non-binding nature of Human rights declaration is a threat. There is no instrument to deal with strict enforcement of CSR Policy by various Companies within a state. This calls for better and exhaustive convention with a strong enforcement mechanism to ensure adherence nationally and internationally.

While Corporate Social Responsibility (CSR) activities are generally intended to have a positive impact on communities and the environment, it's important to acknowledge that there can be negative consequences or unintended consequences associated with certain CSR initiatives. These negative impacts can occur due to various reasons, including inadequate planning, lack of transparency, or unintended consequences of well-intentioned actions. Here are some potential negative impacts of CSR activities:

- **Greenwashing:** Some companies engage in CSR activities primarily for the purpose of improving their image rather than making a genuine commitment to sustainability. This can mislead consumers and investors, creating a false impression of environmental responsibility.
- **Resource Diversion:** In some cases, a company's CSR initiatives may divert resources away from essential environmental or social issues. For example, a company might focus on a high-profile, PR-friendly project while neglecting other critical sustainability issues within its operations.
- **Community Displacement:** Large-scale CSR projects, such as infrastructure development, can sometimes lead to the displacement of local communities. This can happen when land is acquired for CSR initiatives, disrupting the lives and livelihoods of local residents.
- **Environmental Damage:** CSR activities intended to be environmentally friendly can inadvertently harm ecosystems. For example, a reforestation project might use non-native tree species that disrupt local biodiversity, or a renewable energy project might disrupt local habitats.
- **Dependency on Aid:** In some cases, communities may become overly reliant on corporate aid or CSR programs, leading to a lack of self-sufficiency and a dependence on external assistance.
- **Ethical Concerns:** CSR initiatives may raise ethical questions, especially when companies are involved in activities that are controversial or have negative social or environmental implications. For example, a company involved in mining may attempt to offset its environmental impact through CSR projects, which some may view as an attempt to greenwash its core operations.
- **Limited Local Input:** CSR programs may not always take into account the needs and desires of local communities. Lack of meaningful community engagement can lead to initiatives that do not address the root causes of community problems or that are out of touch with local cultures and values.
- **Competition for Resources:** CSR initiatives, especially in resource-constrained areas, can lead to competition for limited resources among various stakeholders, including local communities, NGOs, and businesses.



- **Unintended Consequences:** Well-intentioned CSR efforts can sometimes have unintended negative consequences. For example, providing free goods or services to a community may undermine local businesses and economies.
- **Short-Term Focus:** Some CSR activities may be designed with short-term benefits in mind, prioritizing immediate gains over long-term sustainability.

To mitigate these potential negative impacts, companies should adopt a holistic and responsible approach to CSR that involves careful planning, transparency, stakeholder engagement, and ongoing evaluation of the outcomes and consequences of their initiatives. It's essential for companies to consider the broader context and potential repercussions of their CSR activities to ensure that they genuinely contribute to the betterment of communities and the environment.

## 12. Suggestions to make CSR efficacious in India

- There is need of amendment in Section 135 which should allow CSR initiatives beyond fiscal spending. For instance, if a corporation is engaged in making notebooks, then it can take distribute some stock to marginalized students, if a company is making sanitary napkins, then it can distribute some in rural areas etc.
- Companies should collude with the institutes involved in assessing the actual social problems and then the company should strategically invest to eradicate those problems instead of vigorously spending money on any CSR activity.
- Apart from the above-mentioned collusion, the companies should also collude with the ground workers and NGOs to have better and real perspective.
- Practices for escaping CSR mandate by the companies should be strictly scrutinized and punished.

Corporate Social Responsibility (CSR) is the practice of businesses engaging in activities that benefit society, the environment, and their stakeholders beyond their core profit-making activities. Improving CSR activities can help a company enhance its reputation, build stronger relationships with stakeholders, and contribute positively to the communities it operates in. Here are several ways a company can improve its CSR activities:

- **Alignment with Core Values and Business Strategy:** Ensure that CSR initiatives align with the company's core values and long-term business strategy. When CSR efforts are integrated into the company's mission, they are more likely to be sustainable and impactful.
- **Stakeholder Engagement:** Engage with various stakeholders, including employees, customers, suppliers, investors, and local communities, to understand their expectations and needs. This input can help shape CSR initiatives.
- **Transparency and Reporting:** Be transparent about CSR efforts by regularly reporting on goals, progress, and outcomes. Transparency builds trust with stakeholders and demonstrates commitment to CSR.
- **Set Measurable Goals:** Establish clear and measurable CSR goals and key performance indicators (KPIs) to track progress. Measuring and reporting on these metrics helps assess the impact of CSR initiatives.
- **Innovation and Adaption:** Encourage innovation in CSR initiatives. Adapt to changing societal and environmental challenges to remain relevant and effective in your efforts.
- **Ethical Supply Chain:** Ensure that the supply chain is ethically and sustainably managed. This includes responsible sourcing, fair labour practices, and environmentally friendly production methods.

- **Environment Responsibility:** Implement eco-friendly practices within the company, such as reducing energy consumption, minimizing waste, and adopting sustainable packaging.
- **Social Initiatives:** Invest in social initiatives that address pressing issues in the communities where the company operates. This can include education and skills training programs, supporting local charities, or promoting diversity and inclusion within the workforce.
- **Employee Involvement:** Encourage employees to get involved in CSR activities, either through volunteering or by contributing their skills and expertise to CSR projects.

### Partnerships and Collaboration

Collaborate with NGOs, government agencies, and other businesses to amplify the impact of CSR initiatives and address complex societal challenges.

- **Long Term Focus:** View CSR as a long-term commitment rather than a short-term PR strategy. Sustainable change often takes time.
- **Continuous Improvement:** Regularly review and evaluate CSR initiatives to identify areas for improvement. Adapt and refine strategies based on lessons learned.
- **Global Responsibility:** If your company operates internationally, consider how CSR activities can address global issues like climate change, human rights, and poverty alleviation.
- **Compliance and Ethics:** Ensure that the company operates ethically and complies with all relevant laws and regulations.
- **Communication and Marketing:** Effectively communicate CSR efforts to both internal and external stakeholders. Use marketing and PR to showcase the positive impact the company is making.

Improving CSR activities requires a holistic and committed approach that considers the interests of various stakeholders and seeks to make a positive and sustainable impact on society and the environment.

### 13. Conclusion

For many years the aspect of human rights in a company/corporation has often been overlooked. The owners or the board of directors of the companies have often solely looked at the earning of profits and often failed to meet the basic human rights obligations towards the company in general and the employees in particular. Hence, in order to keep them and their actions in check, it is of utmost importance that swift and impactful changes be made to the law in order to restore some humanity to Company or Corporate Law. In order to “humanize” the Company/Corporate law even further, it is of utmost importance that well-conceived provisions/amendments to the law are introduced that seek to bring the nexus between human rights and company law to public notice. Even though it may be argued that provisions in other statutes exist to look after human rights and welfare, I feel that changes need to be introduced in the parent Act in order to reduce dependency on other statutes, so that in case of emergencies or dire situations which may render the other statutes as void, the parent Act is able to solve its own problems independently.

Businesses constitute powerful forces capable of generating economic growth, reducing poverty, and increasing demand for the rule of law, thereby contributing to the realization of a broad spectrum of human rights. The concept of state and individual responsibility for human rights abuses are now being supplemented with a new paradigm of company in which respect for minimum international human rights standards has become an issue inextricably linked to the process of building a responsible company.

Increasingly a number of companies are linking human rights to their CSR strategy *upstream* as a basis for CSR screening (policy), and *downstream* as a resource for CSR measurements and evaluation (practice).

Though *Ruggie* Framework GPs are neither panacea nor the final word concerning human rights responsibilities of the business, the middle path struck by the framework is evidence that the movement for business responsibility is generating a new regulatory regime. They embody the emerging global consensus that the ‘business as usual’ is not acceptable and that companies have an important role to play in the realization of human rights. This momentum has to be carried forward and as noted above, the respect for human rights by businesses should be above the general ‘profit and loss’ calculations.

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