



INTERNATIONAL LAW
JOURNAL

**WHITE BLACK
LEGAL LAW
JOURNAL**
**ISSN: 2581-
8503**

Peer - Reviewed & Refereed Journal

The Law Journal strives to provide a platform for discussion of International as well as National Developments in the Field of Law.

WWW.WHITEBLACKLEGAL.CO.IN

DISCLAIMER

No part of this publication may be reproduced or copied in any form by any means without prior written permission of Editor-in-chief of White Black Legal

– The Law Journal. The Editorial Team of White Black Legal holds the copyright to all articles contributed to this publication. The views expressed in this publication are purely personal opinions of the authors and do not reflect the views of the Editorial Team of White Black Legal. Though all efforts are made to ensure the accuracy and correctness of the information published, White Black Legal shall not be responsible for any errors caused due to oversight or otherwise.

WHITE BLACK
LEGAL

EDITORIAL TEAM

Raju Narayana Swamy (IAS) Indian Administrative Service officer



Dr. Raju Narayana Swamy popularly known as Kerala's Anti Corruption Crusader is the All India Topper of the 1991 batch of the IAS and is currently posted as Principal Secretary to the Government of Kerala . He has earned many accolades as he hit against the political-bureaucrat corruption nexus in India. Dr Swamy holds a B.Tech in Computer Science and Engineering from the IIT Madras and a Ph. D. in Cyber Law from Gujarat National Law University . He also has an LLM (Pro) (with specialization in IPR) as well as three PG Diplomas from the National Law University, Delhi- one in Urban Environmental Management and Law, another in Environmental Law and Policy and a third one in Tourism and Environmental Law. He also holds a post-graduate diploma in IPR from the National Law School, Bengaluru and a

professional diploma in Public Procurement from the World Bank.

in Public

Dr. R. K. Upadhyay

Dr. R. K. Upadhyay is Registrar, University of Kota (Raj.), Dr Upadhyay obtained LLB , LLM degrees from Banaras Hindu University & Phd from university of Kota.He has succesfully completed UGC sponsored M.R.P for the work in the ares of the various prisoners reforms in the state of the Rajasthan.



Senior Editor

Dr. Neha Mishra



Dr. Neha Mishra is Associate Professor & Associate Dean (Scholarships) in Jindal Global Law School, OP Jindal Global University. She was awarded both her PhD degree and Associate Professor & Associate Dean M.A.; LL.B. (University of Delhi); LL.M.; Ph.D. (NLSIU, Bangalore) LLM from National Law School of India University, Bengaluru; she did her LL.B. from Faculty of Law, Delhi University as well as M.A. and B.A. from Hindu College and DCAC from DU respectively. Neha has been a Visiting Fellow, School of Social Work, Michigan State University, 2016 and invited speaker Panelist at Global Conference, Whitney R. Harris World Law Institute, Washington University in St.Louis, 2015.

Ms. Sumiti Ahuja

Ms. Sumiti Ahuja, Assistant Professor, Faculty of Law, University of Delhi, Ms. Sumiti Ahuja completed her LL.M. from the Indian Law Institute with specialization in Criminal Law and Corporate Law, and has over nine years of teaching experience. She has done her LL.B. from the Faculty of Law, University of Delhi. She is currently pursuing Ph.D. in the area of Forensics and Law. Prior to joining the teaching profession, she has worked as Research Assistant for projects funded by different agencies of Govt. of India. She has developed various audio-video teaching modules under UGC e-PG Pathshala programme in the area of Criminology, under the aegis of an MHRD Project. Her areas of interest are Criminal Law, Law of Evidence, Interpretation of Statutes, and Clinical Legal Education.



Dr. Navtika Singh

Nautiyal



Dr. Navtika Singh Nautiyal presently working as an Assistant Professor in School of law, Forensic Justice and Policy studies at National Forensic Sciences University, Gandhinagar, Gujarat. She has 9 years of Teaching and Research Experience. She has completed her Philosophy of Doctorate in 'Intercountry adoption laws from Uttranchal University, Dehradun' and LLM from Indian Law Institute, New Delhi.

Dr. Rinu Saraswat



Associate Professor at School of Law, Apex University, Jaipur,
M.A, LL.M, Ph.D,

Dr. Rinu have 5 yrs of teaching experience in renowned institutions like Jagannath University and Apex University. Participated in more than 20 national and international seminars and conferences and 5 workshops and training programmes.

Dr. Nitesh Saraswat

E.MBA, LL.M, Ph.D, PGDSAPM

Currently working as Assistant Professor at Law Centre II, Faculty of Law, University of Delhi. Dr. Nitesh have 14 years of Teaching, Administrative and research experience in Renowned Institutions like Amity University, Tata Institute of Social Sciences, Jai Narain Vyas University Jodhpur, Jagannath University and Nirma University.

More than 25 Publications in renowned National and International Journals and has authored a Text book on Cr.P.C and Juvenile Delinquency law.



Subhrajit Chanda



BBA. LL.B. (Hons.) (Amity University, Rajasthan); LL. M. (UPES, Dehradun) (Nottingham Trent University, UK); Ph.D. Candidate (G.D. Goenka University)

Subhrajit did his LL.M. in Sports Law, from Nottingham Trent University of United Kingdoms, with international scholarship provided by university; he has also completed another LL.M. in Energy Law from University of Petroleum and Energy Studies, India. He did his B.B.A.LL.B. (Hons.) focussing on International Trade Law.

ABOUT US

WHITE BLACK LEGAL is an open access, peer-reviewed and refereed journal providededicated to express views on topical legal issues, thereby generating a cross current of ideas on emerging matters. This platform shall also ignite the initiative and desire of young law students to contribute in the field of law. The erudite response of legal luminaries shall be solicited to enable readers to explore challenges that lie before law makers, lawyers and the society at large, in the event of the ever changing social, economic and technological scenario.

With this thought, we hereby present to you

WHITE BLACK
LEGAL

LABOUR RIGHTS AS A CATALYST FOR ETHICAL CORPORATE SOCIAL RESPONSIBILITIES PRACTICES

AUTHORED BY - DR. SHEEBA AHAD¹,
RASHI MAMAR² & ROHAN TAYGI³

ABSTRACT

The concept of Corporate Social Responsibility (CSR) has emerged as a pivotal discourse, representing a commitment by organizations to embrace ethical practices that extend beyond mere profit generation. Within the multifaceted landscape of CSR, the crucial intersection with labour rights has become a defining factor in assessing the ethicality and sustainability of corporate actions. The current research paper explores the complex relationship between labour rights and the implementation of ethical corporate social responsibility (CSR) practices within the contemporary business landscape. Despite the existence of an extensive body of labour laws, a pervasive problem persists like the inadequate protection of the vulnerable and marginalized body of workers. The paper also investigates the multifaceted reasons behind this enduring issue, shedding light on the systemic shortcomings that have allowed it to persist. Thus the authors attempted to highlights how did the labour rights are integrated into the framework of CSR and the acknowledgment of their central role in the supply chain management responsibilities of large corporations.

Keywords: Labour rights, Corporate Social Responsibility (CSR), Supply Chain Management, MNE declaration, Ethical Commitment

1. Introduction

In an era characterized by rapid globalization and increasing corporate influence, the nexus between corporate conduct and societal well-being has come under intense scrutiny. The concept of Corporate Social Responsibility (CSR) has emerged as a fundamental framework, reflecting a severe shift in the

¹ Assistant Professor (II), Amity Law School, Amity University Noida, Uttar Pradesh.

² BBA LLB (H) Student, Amity Law School, Amity University Noida, Uttar Pradesh.

³ BBA LLB (H) Student, Amity Law School, Amity University Noida, Uttar Pradesh.

way businesses perceive their role in society. At the heart of this transformation lies the detailed relationship between labour rights and CSRan association that has come to define the ethicality and sustainability of modern corporate practices.

This paper delves into the profound relationship between labour rights and CSR, illuminating how labour rights serve as a catalytic force for ethical corporate behavior. Researchers embark on an exploratory journey that traverses the conceptual framework for CSR, the legal underpinnings of labour rights, and the amalgamation of international standards, such as the International Labour Organization (ILO) Conventions and Declarations, United Nations Guiding Principles,⁴ and other relevant benchmarks. It delves into the ethical imperatives that have reshaped the traditional view of corporations as profit-maximizing entities to one where social and environmental considerations hold equal weight.

It also scrutinizes the legal framework surrounding labour rights, providing a contextual backdrop for understanding the rights and protections that labourers deserve. While various labour legislations exist in India, the efficacy of these legal safeguards in fully protecting labour rights remains a concern, prompting the exploration of alternative avenues like CSR to supplement and enhance the existing legal framework. The approach towards harmonizing CSR with labour rights is filled with challenges and complexities, which are examined in depth. From the clash of corporate interests with labour rights to the difficulties in monitoring and enforcing ethical practices across diverse industries and geographies, these challenges demand thoughtful consideration.

2. CSR and Labour Rights: Conceptual Framework

According to the United Nations Industrial Development Organization (UNIDO), “*Corporate Social Responsibility is a management concept whereby companies integrate social and environmental concerns in their business operations and interactions with their stakeholders. CSR is generally understood as being the way through which a company achieves a balance of economic, environmental, and social imperatives (“Triple-Bottom-Line- Approach”), while at the same time*

⁴ ILO, <https://www.ilo.org/global/lang--en/index.htm> (Last visited Sept. 15, 2023).

addressing the expectations of shareholders and stakeholders”⁵

CSR is a concept whereby companies not only consider their profitability and growth but also the interests of society and the environment by taking responsibility for the impact of their activities on stakeholders, consumers, employees, communities, and all other members of the public sphere.⁶ The Companies Act, 2013 is a legislation that officially embarked on one of the world’s largest attempts by the government to engage businesses with the national development agenda. Section 135 of the Companies Act, 2013 along with the Companies (Corporate Social Responsibility Policy) Rules 2014 talks about the criteria that when corporate have to follow the provisions, formation of a CSR committee, Role, Disclosure of account, and schedule VII of the Act provides the list of CSR activities.⁷

SR is “an umbrella term for a variety of theories and practices all of which recognize the following: (a) that companies have a responsibility for their impact on society and the natural environment, sometimes beyond legal compliance and the liability of individuals; (b) that companies have a responsibility for the behavior of others with whom they do business (e.g. within supply chains); and (c) that business needs to manage its relationship with wider society, whether for reasons of commercial viability or to add value to society.”⁸

Labour rights are fundamental human rights that protect the dignity and well-being of workers. These rights encompass fair wages, safe working conditions, the freedom to join labour unions, and protection from discrimination and exploitation. They ensure that employees are treated with respect and receive just compensation for their work.⁹ The Constitution of India provides various fundamental rights and Directive Principles of State Policy which include the Prohibition of traffic in human beings and forced labour¹⁰, Prohibition of Employment of children in factories¹¹, Provision for just and

⁵ UNIDO, <https://www.unido.org/our-focus/advancing-economic-competitiveness/competitive-trade-capacities-and-corporate-responsibility/corporate-social-responsibility-market-integration/what-csr> (Last Visited Sept. 12, 2023).

⁶ K.P. MURALEEDHARAN, BUSINESS ETHICS AND CORPORATE GOVERNANCE 294-297 (Pearson India Education 2022).

⁷ Neelmani Jaysawal, *Corporate Social Responsibility (CSR) in India: A Review*, 3 SPACE AND CULTURE INDIA 81, 84 (2015).

⁸ Peter Lund-Thomsen, *Corporate Social Responsibility In Global Value Chains: Where Are We Now, And Where Are We Going?*, ORCA.CARTIFF (Sept. 12, 2023, 10:30 PM).

⁹ TAXMAN’S, LABOUR LAWS 9-15 (Taxmann Allied Services 2006).

¹⁰ INDIA CONST. art. 23.

¹¹ INDIA CONST. art. 24.

humane conditions of work and maternity relief¹², and, Living wage for workers¹³. Considering various difficulties faced by labour different provisions come into force for the protection of Labour Rights but except following the statutory provisions corporate have to voluntarily consider Labour rights in their CSR framework by the inclusion of transparent Supply chain management.

A corporation can also insist that it will not buy parts from a producer that does not meet with the highest standards of compliance regarding working conditions, wages and benefits, and pollution standards. Its steadfastness in such matters can also raise the expectations of its consumers who will balk at the suggestion that some of what they consume has been produced under unacceptable conditions or, an enterprise may decide to purchase from cooperatives set up by marginal communities, or contract with service providers that come from backward sectors of the society.¹⁴

3. Legal Framework and International Standards

3.1 ILO Convention and Declaration

3.1.1 International Labour Organization and its objective:

The International Labour Organization (ILO) is devoted to promoting social justice and internationally recognized human and labour rights, pursuing its founding mission that social justice is essential to universal and lasting peace.¹⁵ It serves its tripartite constituents - and society as a whole - in a variety of ways, including:

- Formulation of international policies and programs to promote basic human rights, improve working and living conditions, and enhance employment opportunities
- Creation of international labour standards backed by a unique system to supervise their application
- Training, education, and research activities to help advance all of these efforts¹⁶

3.1.2 ILO, CSR, and Labour Rights:

According to ILO, Corporate Social Responsibility (CSR) is a way in which enterprises give

¹² INDIA CONST. art. 42.

¹³INDIA CONST. art. 43.

¹⁴ Mette Andersen, *Corporate Social Responsibility in Global Supply Chain*, 14 SCM 75, 77 (2009).

¹⁵ Vincete Silva, *THE ILO AND THE FUTURE OF WORK: THE POLITICS OF GLOBAL LABOUR POLICY*, 22 SAGE.

¹⁶ ILO, <https://www.ilo.org/global/about-the-ilo/mission-and-objectives/lang--en/index.htm> (Sept. 13, 2023).

consideration to the impact of their operations on society and affirm their principles and values both in their own internal methods and processes and in their interaction with other actors. CSR is a voluntary, enterprise-driven initiative and refers to activities that are considered to exceed compliance with the law.¹⁷

The ILO can play an important role in CSR because labour standards and social dialogue are key aspects of CSR. Most CSR initiatives, including codes of conduct, refer to the principles deriving from international labour standards¹⁸. A key component of ILO efforts to advance economic and social progress has always been businesses' social obligations and their contribution to the agenda for decent work.

3.1.3 Binding and Non-Binding Nature of CSR Commitment:

- A business may voluntarily agree to require its global south suppliers to go above and beyond compliance with domestic labor law. When included in a contract, this turns into "hard law" (which goes above and beyond domestic law).
- In addition, there are instances where purely voluntary CSR initiatives have become legally enforceable obligations, for example, when non-compliance with CSR commitments is seen as deceptive commercial practice, and
- Soft law may imply a strong social or moral obligation rather than a legal one, raising expectations for business behavior.¹⁹

3.1.4 Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (MNE Declaration):

The International Labour Organization (ILO) has provided guidance and recommendations on the inclusion of labour rights in Corporate Social Responsibility (CSR) over the years. One notable document in this regard is the "Tripartite Declaration of Principles Concerning Multinational

¹⁷ ILO, https://www.ilo.org/public/libdoc/ilo/GB/295/GB.295_MNE_2_1_engl.pdf (Sept. 12, 2023).

¹⁸ Jakovleski, V., Jerbi, S. and Biersteker, *The ILO's role in global governance: Limits and potential. International Development Policy*, 11(82), p.108.

¹⁹ Rafael Peels, *Corporate Social Responsibility (CSR) in International Trade and Investment Agreements: implications for states, businesses and workers*, GLU (Sept. 12, 2023 10:40 PM), https://global-labour-university.org/wp-content/uploads/fileadmin/GLU_conference_2015/papers/Peels_et_al.pdf.

Enterprises and Social Policy" (MNE Declaration). While not a binding convention or recommendation, the MNE Declaration offers valuable guidance on how multinational enterprises can align their operations with internationally recognized labour rights and social principles.

*"The MNE Declaration provides clear guidance on how enterprises can contribute through their operations worldwide to the realization of decent work. Its recommendations rooted in international labour standards reflect good practices for all enterprises but also highlight the role of government in stimulating good corporate behaviour as well as the crucial role of social dialogue."*²⁰ is a voluntary framework that outlines key principles and guidelines for multinational enterprises to adhere to responsible business conduct. A central aspect of this framework is the inclusion of labour rights within the realm of Corporate Social Responsibility (CSR). The MNE Declaration stresses the importance of upholding labour rights in CSR initiatives.

This voluntary practice encourages multinational enterprises to offer equal employment opportunities, ensuring fair treatment and non-discrimination for all workers. It underlines the recognition of the right to freedom of association and collective bargaining, allowing employees to freely form and join organizations of their choice. Moreover, job security is promoted,²¹ advocating that dismissals should be based on valid reasons and carried out fairly.

Furthermore, the declaration acknowledges the evolving landscape of business and extends its principles to encompass responsible supply chain management. It underscores the need for multinational enterprises to ensure that labour rights are upheld not only within their immediate operations but also throughout their supply chains. In essence, the MNE Declaration serves as a voluntary guide for multinational enterprises to align their practices with international labour rights and social principles. By doing so, these companies demonstrate a commitment to responsible business conduct, the protection of labour rights, and the promotion of ethical labour practices within the context of CSR²², contributing to the broader goal of fostering decent work and sustainable

²⁰ Guy Ryder, *What is the ILO MNE Declaration?*, ILO (Sept. 13, 2023, 1:24 AM), https://www.ilo.org/empent/areas/mne-declaration/WCMS_570332/lang--en/index.htm.

²¹ ILO, <https://www.ilo.org/empent/areas/mne-declaration/lang--en/index.htm> (Sept. 13, 2023).

²² Lewis, C.W. and Gilman, S.C., 2005. *The ethics challenge in public service: A problem-solving guide*. John Wiley & Sons.

enterprises.

3.2 United Nations Guiding Principles on Business and Human Rights

The United Nations Guiding Principles (UNGPs) ensure human rights are everyone's business. Comprising 31 principles, the UNGPs are organized under 3 pillars—Protect, Respect, and Remedy—which define the duty of States and responsibility of businesses to protect human rights and provide effective access to remedy for business-related human rights abuses. Each pillar provides guidance and tools to ensure the protection of human rights within the context of business operations.²³

The foundational principles:

- *“Business enterprises should respect human rights. This means that they should avoid infringing on the human rights of others and should address adverse human rights impacts with which they are involved.*
- *The responsibility of business enterprises to respect human rights refers to internationally recognized human rights – understood, at a minimum, as those expressed in the International Bill of Human Rights and the principles concerning fundamental rights set out in the International Labour Organization’s Declaration on Fundamental Principles and Rights at Work.”*

Under these principles, companies are expected to identify, prevent, and mitigate adverse human rights impacts, including those related to labour rights, that may result from their activities. This means that labour rights must be an integral part of a company's CSR initiatives. Specifically, businesses are required to conduct due diligence, integrate labour rights into the company's CSR policies, and prevent and mitigate risks along with transparency and accountability.

3.3 National Labour laws and regulations

3.3.1 National Labour Legislation:

²³ UNDP, <https://www.undp.org/india/publications/united-nations-guiding-principles-business-and-human-rights> (Sept. 13, 2023).

Labour is covered under the Concurrent List of the Constitution and includes various legislations like the Trade Union Act of 1926, the Industrial Dispute Act of 1947, the Payment of Wages Act of 1936, the Minimum Wages Act of 1948, the Maternity Benefit Act of 1961, Equal remuneration act of 1976 and many more. Most labour rules are applicable to businesses larger than a particular size (particularly 10 or above). One would counter that all businesses should be subject to fundamental protections including pay, social security, and working conditions.²⁴

The Second National Commission of Labour submitted its report in 2002 which said that there was a multiplicity of labour laws in India and therefore recommended that Multiple Labour laws should be codified. In 2020 the government enacted 4 Labour codes which are Code on Wages, Industrial Relations Code, Social Security Code, and Occupational Safety, health & Working Conditions Code.²⁵

In our country, we have a multitude of laws aimed at safeguarding the rights of labourers, covering a wide array of challenges faced by the workforce. Despite these comprehensive labour acts, exploitation continues to persist. One promising avenue to address this issue is the inclusion of labour rights within Corporate Social Responsibility (CSR) initiatives. By encouraging businesses to take an active role in promoting and protecting labour rights, we can bridge the gap between legal provisions and their actual enforcement. This not only ensures that employees are treated fairly and ethically but also fosters a culture of corporate responsibility where businesses actively contribute to the betterment of the communities they operate in, ultimately leading to enhanced protection of labour rights²⁶ and improved working conditions.

3.3.2 A final word of caution: CSR must support labor laws, not replace them.

When national governments fail to adopt and enforce strict national and international labor standards, CSR serves as a helpful safety net. Governments are unable to inspect every workplace and apprehend every criminal. When workers are unable to advocate for themselves through collective bargaining, CSR can help. There is a global organizing and bargaining crisis for trade unions. In many of the most "globalized" industries of production and commerce, such as agriculture, apparel, and electronics,

²⁴ SC SRIVASTAVA, INDUSTRIAL RELATIONS AND LABOUR LAWS 12-16 (Vikas Publishing House 2009).

²⁵ LABOUR.GOV, <https://labour.gov.in/labour-codes> (Sept. 14, 2023).

²⁶ RUPANJANA DE, A PRACTICAL GUIDE TO CORPORATE SOCIAL RESPONSIBILITY 21 (bloomsbury 2017).

workers struggle to establish unions, frequently against great odds. Although they make some strides, the majority of workers in these industries still lack organizations to advocate for them and negotiate on their behalf.²⁷ Codes of conduct offer a new way to advance workers' rights through private sector self-regulation using civil society vigilance, consumer buying power, and socially responsible business leadership. But human rights advocates and business promoters of CSR must keep their eyes open to a wider context.²⁸

A final caution is crucial when discussing the role of Corporate Social Responsibility (CSR) in the context of labour laws in India: CSR should supplement and complement labour laws, not replace them. While CSR initiatives can make a significant positive impact on workers' rights and welfare, they should not be seen as a substitute for the legal framework that underpins labour protections. CSR can make valuable contributions to workers' rights, but CSR by itself is not enough.

A platform stands on three legs. On one leg or two, it topples. CSR can only create a stable foundation for workers' rights with two other legs: 1) strong laws strongly enforced by government authorities, and 2) strong, democratic trade unions where workers can improve conditions through self-organization and collective bargaining. Focusing on CSR as the solution to workers' rights violations could undermine effective labour law enforcement by governmental authorities and the representational role of trade unions. A rush to corporate codes of conduct could allow powerful companies to avoid government regulation, union organizing, and enforceable collective agreements that uphold workers' rights and labour standards. Strong laws effectively enforced, along with self-organization and collective bargaining, are the best sustainable ways to protect workers' rights. CSR and corporate codes of conduct should be seen not as an alternative but as a supplement to labour law enforcement and collective bargaining.²⁹

3.4 CSR: Legislative position in India

3.4.1 Companies Act, 2013:

²⁷ Nityanshi Rao, *Corporate Social Responsibility And Labour Welfare*, 4 JUS CORPUS LAW JOURNAL, 181, 189-190 (2022).

²⁸ Lance A. Compa, *'Corporate Social Responsibility and Workers' Rights'* (Cornell University, 1 October 2008).

²⁹ Lance Compa, *Corporate Social Responsibility and Workers right*, 30 Comp. Lab. L. & Pol'y 3, 6 (2009).

Section 135 of the Companies Act, 2013³⁰, along with the Companies (Corporate Social Responsibility) Rules, 2014, is a significant legal framework in India that mandates certain companies to engage in Corporate Social Responsibility (CSR) activities.

- Applicability of Section 135: Companies falling under any of the following categories are required to comply with this provision:

Companies with a net worth of INR 500 crore or more.

Companies with a turnover of INR 1,000 crore or more.

Companies with a net profit of INR 5 crore or more during the preceding financial year.

- Mandatory CSR expenditure: Such eligible companies must spend at least 2% of their average net profits from the three preceding financial years on CSR activities.
- Constitution of CSR committee: A CSR committee must be established by eligible companies, with at least three directors, one of whom must be an independent director.³¹

Section 135, along with the Companies CSR Rules, 2014, aims to encourage companies to fulfill their social responsibility by engaging in activities that benefit society while simultaneously enhancing transparency and accountability in corporate operations. This legislation reinforces the idea that businesses should be actively involved in addressing social and environmental issues and contributing positively to the communities in which they operate.

3.4.2 Activities Benefiting Direct Employees:

Under the Companies Act and our judicial framework, certain activities benefiting employees should indeed be excluded from Corporate Social Responsibility (CSR) expenses. The Companies Act, as per its provisions, excludes direct employee benefits from the purview of CSR expenses since these are already regulated by labour laws. The rationale behind this exclusion is to prevent the duplication of efforts and expenses, ensuring that CSR funds are channeled towards areas where they can have a broader societal impact. While labour rights protection may not fall under CSR duties due to existing legislation, it is important to note that CSR can encompass activities that indirectly benefit employees, such as skill development and welfare programs that enhance their overall well-being.³² Additionally,

³⁰ Companies Act, 2013, § 135, No. 18, Acts of Parliament, 2013 (India).

³¹ Companies Act, 2013, § 135, No. 18, Acts of Parliament, 2013 (India).

³² Kompier, C, *Labour Markets: Exclusion from decent work! India Exclusion Report*, 121-162 (2013).

activities that extend beyond the boundaries of the company and benefit the larger community or ecosystem, including its employees, can be considered as valuable contributions to CSR initiatives. Therefore, the focus should be on ensuring that CSR efforts complement and augment existing labour protection laws, while simultaneously addressing broader social and environmental concerns.³³

Certainly, in the context of CSR expenses and activities, it's important to consider the well-being of suppliers and supply chain management. While direct employee benefits are typically excluded from CSR expenses under the Companies Act, the Act does allow for CSR activities that benefit suppliers and are integral to the supply chain. This is because suppliers are often critical stakeholders in a company's operations and can have a significant impact on the company's sustainability and ethical practices. CSR initiatives can include programs aimed at improving the working conditions of suppliers' employees, ensuring fair wages, and promoting ethical sourcing practices.

4. The Ethical Imperative: CSR and Labour Rights Integration

4.1 Primary Sector:

In India, the primary sector plays a pivotal role in providing raw materials to large firms, yet a significant portion of this sector remains unregistered, operating outside the purview of labour laws and regulations. This informal nature of the primary sector employment has far-reaching consequences for the country's vast population, a substantial part of which is dependent on this sector for their livelihoods³⁴. With limited employment options and a lack of bargaining power, workers in the primary sector often find themselves forced to accept low wages and endure exploitation. In light of this, it is not only a moral imperative but also a social and economic responsibility for big manufacturing firms to take proactive measures to ensure fair treatment and adequate working conditions for their suppliers in the primary sector. By promoting ethical sourcing practices and working closely with their suppliers to improve labour standards, these firms can contribute to the welfare and development of the workers

³³ SIA PARTNERS, <https://www.sia-partners.com/en/insights/publications/how-csr-improves-employee-well-being-and-bottom-line#:~:text=Organizations%20that%20create%20Corporate%20Social,links%20to%20achieving%20business%20goals.&text=CSR%20programs%20attract%20new%20talent,them%20engaged%20and%20stimulating%20productivity> (Sept. 15, 2023).

³⁴ SHEFALI KALIA, GOOD GOVERNANCE AND DEVELOPMENT 132-133 (New century publications 2004).

Including supply chain management principles in a corporate CSR framework that prioritizes sourcing raw materials and products from suppliers who uphold labour rights is a significant step toward protecting those rights. By proactively vetting suppliers for labour rights compliance, businesses can ensure that the workers in their supply chain are treated fairly and work in safe conditions. This approach not only aligns with ethical and responsible business practices but also helps prevent labour rights violations.³⁵ This integration of labour rights into supply chain management can effectively bridge the gap between CSR commitments and actual labour law compliance within the supplier network.

4.2 Micro, Small, and Medium Enterprises (MSME):

Sustainable supply chain management (SSCM) has gained significant interest from research scholars and industry professionals. Despite the increasing focus on supply chain social sustainability (SCSS) in large organizations and developed countries, research on micro, small, and medium enterprises (MSME) in developing countries is relatively sparse. The growing apprehensions related to social issues such as discrimination, child labour, poor labour conditions, and exploitative employment environments in the manufacturing sector of developing nations have necessitated the need to examine SCSS, explicitly in manufacturing MSMEs in India.³⁶ Therefore, there is a compelling need to investigate SCSS further from the viewpoint of micro, small, and medium suppliers (MSME suppliers) in developing countries, such as India.

Global companies outsource or purchase from suppliers in developing countries to take cost advantages. Suppliers' illegal or unethical activities can damage the operations and reputations of these companies and place their supply chains (SCs) at considerable risk. Companies such as Apple, Walmart, Nike, Nestle, and Adidas have come under criticism because of their failure to manage social issues at their suppliers' end. By contrast, suppliers of these firms do not ensure the same level of compliance in their upstream activities. However, this is not entirely the supplier's fault. The challenges worsen for MSME suppliers as they have less negotiating power than their large suppliers

³⁵ CHRIS MOON, BUSINESS ETHICS FACING UP TO THE ISSUES 168-169 (profile books 2008).

³⁶ Meenu Sharma, *Atmanirbhar bharat and the MSME Sector in India: challenges and Prospects*, 3 MANAGEMENT, COMMERCE, HUMANITIES, LAW AND EDUCATION STREAM 232, 233-235 (2022).

and customers.³⁷

5. Challenges and complexities

5.1 Balancing profit and ethical commitment:

Balancing profit and ethical commitment in labour law is a complex and multifaceted challenge that businesses, policymakers, and society as a whole grapple with. On one hand, companies are driven by the need to generate profits and remain competitive in the market. On the other hand, there is a growing recognition that businesses have a moral and ethical responsibility to ensure fair labour practices, protect workers' rights, and contribute positively to society.³⁸ This includes Economic Pressures which further include *Global Competition* and *Shareholder Expectations*. In today's interconnected world, businesses often face intense global competition, forcing them to cut costs, including labour costs, to remain competitive. Shareholders typically prioritize profit maximization, which can put pressure on companies to prioritize financial gains over ethical commitments.

The Profit Imperative: Profit is the lifeblood of any business. It allows companies to grow, innovate, and create employment opportunities. However, when the pursuit of profit becomes all-consuming, ethical considerations can be easily overshadowed. Exploitative labour practices, disregard for worker rights, and unsafe working conditions are some of the unfortunate consequences that can result.

The Ethical Commitment: Ethical commitment in labour law revolves around the principles of fairness, dignity, and respect for all employees. This includes fair wages, safe working conditions, reasonable working hours, and protection from discrimination and harassment. Ethical labour practices also extend to the rights of workers to organize and collectively bargain for better conditions. Practical mechanisms for aligning performance, ethics, and accountability are urgently needed. The context for this includes the organisational, technological, and regulatory transformations underlying current patterns of globalisation. These factors, combined with the associated emergence of civil action concerned with corporate accountability and deeper value-shifts, make such realignments a practical possibility.³⁹

³⁷ Neha Uttam, *Micro, small, and medium suppliers' perspectives on supply chain social sustainability: New evidence from India*, 379 JOURNAL OF CLEANER PRODUCTION 261, 264 (2022).

³⁸ NEERU VASISHTH, CORPORATE GOVERNANCE VALUES AND ETHICS 192-193 (Taxmann Publications 2010).

³⁹ ZADEK, S BALANCING PERFORMANCE, ETHICS, AND ACCOUNTABILITY, 17,1421-1442 (1998).

A number of challenges exist in securing social and ethical accounting and auditing as a legitimate and effective framework within which organisations can achieve an appropriate balance of financial and non-financial interests, aims, actions, and outcomes. Balancing profit and ethical commitment in labour law is an ongoing journey that requires a concerted effort from businesses, governments, civil society, and consumers. It involves navigating a complex landscape of economic, legal, cultural, and social factors⁴⁰. While challenges persist, there is growing recognition that ethical commitments are not only morally right but also contribute to long-term business sustainability and reputation. Businesses that can successfully strike this balance are likely to thrive in an increasingly conscientious and interconnected world.

5.1.1 Challenges in Balancing Profit and Ethical Commitment

- **Cost Pressures:** Businesses often face intense competition and cost pressures, leading them to cut corners to maintain profitability. This can manifest as lower wages, reduced benefits, or subpar working conditions.
- **Shareholder Expectations:** Publicly traded companies may prioritize short-term profits to appease shareholders, which can lead to unethical labour practices to meet financial targets.
- **Global Supply Chains:** In an interconnected world, companies often rely on global supply chains where different countries have varying labour laws and standards. This can make it challenging to ensure ethical practices throughout the supply chain.⁴¹
- **Regulatory Gaps:** Some regions may have lax labour laws or limited enforcement, making it difficult for businesses to prioritize ethical commitments without a clear legal framework.⁴²

5.2 Managing Supply Chain Labour Practices

Managing supply chain labour practices presents a series of challenges and complexities for businesses operating in a globalized world. As companies source materials and products from various regions, they must navigate labour laws and ethical considerations.⁴³

⁴⁰ Zadek, S, *Balancing performance, ethics, and accountability*, 17 JOURNAL OF BUSINESS ETHICS, 1421-1442 (1998).

⁴¹ Arafah, *Ethics Commitment in Microfinance and Shariah Microfinance Institution*, 3(7) INTERNATIONAL JOURNAL OF RESEARCH IN BUSINESS STUDIES AND MANAGEMENT, (2016).

⁴² HARVARD BUSINESS REVIEW, <https://hbr.org/2020/03/a-more-sustainable-supply-chain> (Sept. 9, 2023).

⁴³ LEI LEI, *MANAGING SUPPLY CHAIN OPERATIONS 1-2*(World Scientific 2021).

To effectively manage supply chain labour practices while complying with Indian labour laws, companies should consider the following best practices which includes due diligence, Supplier Audits, Ethical Sourcing, Employee Training and Monitoring & reporting.

The research findings reveal that most of Indian organisations have aligned their supply chain objectives with the business objectives. They are now on course of aligning their processes and management focus as per the focal areas of customer service, profit maximisation and operational excellence. An enhanced level of competitiveness would require Indian organisations to manage the three-dimensional alignment to achieve the agenda set by the business strategy. Different organisations will align their processes and management focus as per the focal areas of their organisation depending on their capabilities and market situation. ⁴⁴

5.3 Addressing conflicting labour requirement

Balancing conflicting labour requirements is a significant challenge for businesses, governments, and labour advocacy groups alike. In a globalized world with diverse labour regulations and expectations, it becomes increasingly complex to meet various labour-related obligations while ensuring the welfare of workers and the competitiveness of companies.

India's diverse labour force comprises millions of workers from various backgrounds and industries. Managing conflicting labour requirements while adhering to Indian labour laws can be a daunting task for employers. These conflicts may arise from differences in work hours, wages, benefits, or legal rights.

Addressing conflicting labour requirements under Indian labour law requires a nuanced approach that balances the interests of employers and employees while adhering to legal obligations.⁴⁵ By understanding the legal framework, prioritizing compliance, maintaining transparent employment contracts, embracing collective bargaining, implementing dispute resolution mechanisms, complying with minimum wage laws, ensuring health and safety, and fostering inclusivity, businesses can

⁴⁴

⁴⁵ Servais, *Labour conflicts, courts and social policy* 13, 75(2001).

navigate the complexities of Indian labour law while promoting a harmonious and productive workplace for all.

6. Enforcement Mechanisms

6.1 Enforcement Mechanisms:

Labour Inspection and Compliance Units: Many countries have labour inspection agencies responsible for monitoring workplaces to ensure compliance with labour laws. These agencies conduct inspections, investigate complaints, and issue fines or sanctions for violations.

Regulatory Agencies: In addition to labour inspection units, specific regulatory agencies oversee compliance with industry-specific labour laws. For example, occupational safety and health administrations focus on workplace safety.

Employer Reporting: Employers are often required to report on labour practices, including wages, working hours, and benefits, to regulatory bodies to ensure transparency and accountability.

6.2 Corporate Liability for Ethical Labour Practices

Corporate liability for ethical labour practices is a critical aspect of contemporary business ethics and legal frameworks. It encompasses the responsibility of businesses to ensure that their operations and supply chains adhere to ethical labour standards, protect the rights and well-being of workers, and contribute to fair and humane working conditions.

Corporate liability refers to the legal responsibility of a business entity, such as a corporation, for its actions, omissions, or decisions that result in harm, violations of the law, or ethical misconduct. In the context of labour practices, corporate liability addresses the following key aspects *Compliance with Labour Laws Ethical Commitments Supply and Chain Responsibility*.⁴⁶

The importance of Corporate Liability for Ethical Labour Practices includes protecting the Human rights and dignity of workers, closely tied to the company's reputation, implementing sustainable

⁴⁶ NEERU VASISHTH, CORPORATE GOVERNANCE VALUES AND ETHICS 158-160 (Taxmann Publications 2010).

business operations, and properly following the procedure of compliance.

Challenges and Complexities:

- **Global Supply Chains:** Managing ethical labour practices in complex, global supply chains can be challenging, as businesses must ensure standards are met across different regions and cultures.⁴⁷
- **Enforcement and Monitoring:** Monitoring and enforcing ethical labour practices across a company's operations and supply chain can be resource-intensive, requiring expertise, technology, and commitment.
- **Conflict of Interests:** Balancing profit motives with ethical commitments can lead to conflicts of interest within corporations, especially when cost-cutting measures compromise labour standards.
- **Legal Variability:** Labour laws and regulations vary significantly across countries and regions, making it challenging to standardize ethical practices globally.
- **Worker Vulnerability:** Vulnerable groups, such as migrant workers, often face exploitation and may have limited access to legal remedies, complicating efforts to protect their rights.⁴⁸

6.3 Role of Regulatory Authorities

The role of regulatory authorities in enforcing labour laws and providing legal remedies in India is pivotal for safeguarding workers' rights, ensuring fair employment practices, and promoting a just and equitable labour environment. Indian labour laws are complex and multifaceted, and regulatory authorities play a crucial role in monitoring compliance, resolving disputes, and upholding labour standards. This long note discusses the role of regulatory authorities in enforcing labour laws and providing legal remedies in accordance with Indian labour law:

Key Regulatory Authorities

1. Ministry of Labour and Employment (Central Government): The Ministry of Labour and Employment at the central level is responsible for formulating and implementing labour policies

⁴⁷ Parmigiani, *Efficiency meets accountability: Performance implications of supply chain configuration, control, and capabilities*, 29(3) *JOURNAL OF OPERATIONS MANAGEMENT*, 212-223 (2011).

⁴⁸ Costello, C. and Freedland, M.R. eds., 2014. *Migrants at work: immigration and vulnerability in labour law*. Oxford University Press.

and laws. It oversees various labour-related matters, including employment, industrial relations, social security, and labour welfare.⁴⁹

2. Employees' State Insurance Corporation (ESIC): ESIC is a statutory body that manages the Employees' State Insurance (ESI) scheme. It provides healthcare and cash benefits to employees and their dependents in case of sickness, maternity, disablement, or death due to employment injury.⁵⁰
3. Employees' Provident Fund Organisation (EPFO): EPFO administers the Employees' Provident Fund (EPF) and Miscellaneous Provisions Act, which covers the mandatory provident fund contributions by both employees and employers. It ensures retirement savings for workers.⁵¹
4. Labour Commissionerate: Each state in India has a Labour Commissionerate responsible for implementing labour laws within its jurisdiction. They handle matters related to industrial disputes, minimum wages, working conditions, and other labour-related issues.⁵²
5. Industrial Tribunals and Labour Courts: These are quasi-judicial bodies responsible for adjudicating disputes between employers and employees arising from labour-related issues.⁵³

7. Future Trends and Recommendations

Future trends and recommendations in labour protection within the context of Corporate Social Responsibility (CSR) under Indian labour law are crucial considerations as businesses evolve in a dynamic global environment. As companies increasingly recognize their ethical and social responsibilities, there are several emerging trends and recommendations that can shape the future of labour protection in India:

7.1 Expanding Scope of CSR in Labour Protection:

- Recommendation: Encourage companies to broaden their CSR initiatives to include labour protection, going beyond traditional areas like education and healthcare.
- Trend: The concept of CSR is evolving to encompass labour rights, workplace safety, and the

⁴⁹ MINISTRY OF LABOUR AND EMPLOYMENT, <https://labour.gov.in/> (Sept. 13, 2023).

⁵⁰ EMPLOYEES' STATE INSURANCE CORPORATION, <https://www.esic.gov.in/> (Sept. 10, 2023).

⁵¹ EMPLOYEES' PROVIDENT FUND ORGANIZATION, INDIA, https://www.epfindia.gov.in/site_en/index.php (Sept. 12, 2023).

⁵² LABOUR DEPARTMENT, <https://labour.delhi.gov.in/> (Sept. 13, 2023).

⁵³ MINISTRY OF LABOUR AND EMPLOYMENT, <https://labour.gov.in/organizationsofmole/central-government-industrial-tribunal-cgit-cum-labour-courts> (Sept. 9, 2023).

welfare of employees. Businesses are taking a more holistic approach to CSR, recognizing the importance of a responsible and inclusive workforce.

7.2 Emphasis on Ethical Supply Chains:

- Recommendation: Encourage businesses to ensure ethical labour practices not only within their own operations but also throughout their supply chains.
- Trend: Companies are increasingly held accountable for labour violations in their supply chains. Ensuring ethical sourcing and working conditions for suppliers and subcontractors is becoming a standard CSR practice.

7.3 Promoting Fair Wages:

Recommendation: Advocate for fair and living wages for workers, aligning with international labour standards.

Trend: The demand for fair wages is growing. Companies are voluntarily adopting policies to ensure that their employees and those in their supply chains receive fair compensation, reflecting ethical labour practices.

8. CONCLUSION

The examination of the legal framework surrounding labour rights illuminated the fundamental rights and protections that labourers should rightfully enjoy. While various labour legislations exist, particularly in countries like India, they may fall short of fully safeguarding labour rights in practice. In such scenarios, CSR can serve as a supplementary tool, not as a replacement, to bridge the gaps in labour protection. It will enable corporations to voluntarily embrace practices that can go beyond legal compliance and further reinforcing the ethical fabric of their operations.

The role of international standards, such as the International Labour Organization (ILO) Conventions and Declarations and the United Nations Guiding Principles, cannot be ignored because these standards provide a global compass, guiding corporations toward responsible labour practices that transcend geographical boundaries. They also set the stage for a harmonized global effort to uphold labour rights and integrate them seamlessly into the CSR landscape. There will be Challenges and complexities abound in this journey toward ethical corporate conduct which necessitates ongoing

dialogue and negotiation. That is why monitoring and enforcing ethical practices across diverse industries and regions demand concerted efforts and vigilance.

References

1. ¹ Assistant Professor (II), Amity Law School, Amity University Noida, Uttar Pradesh.
2. ¹ BBA LLB (H) Student, Amity Law School, Amity University Noida, Uttar Pradesh.
3. ¹ BBA LLB (H) Student, Amity Law School, Amity University Noida, Uttar Pradesh.
4. ¹ ILO, <https://www.ilo.org/global/lang--en/index.htm> (Last visited Sept. 15, 2023).
5. ¹ UNIDO, <https://www.unido.org/our-focus/advancing-economic-competitiveness/competitive-trade-capacities-and-corporate-responsibility/corporate-social-responsibility-market-integration/what-csr> (Last Visited Sept. 12, 2023).
6. ¹ K.P. MURALEEDHARAN, BUSINESS ETHICS AND CORPORATE GOVERNANCE 294-297 (Pearson India Education 2022).
7. ¹ Neelmani Jaysawal, *Corporate Social Responsibility (CSR) in India: A Review*, 3 SPACE AND CULTURE INDIA 81, 84 (2015).
8. ¹ Peter Lund-Thomsen, *Corporate Social Responsibility In Global Value Chains: Where Are We Now, And Where Are We Going?*, ORCA.CARTIFF (Sept. 12, 2023, 10:30 PM).
9. ¹ TAXMAN'S, LABOUR LAWS 9-15 (Taxmann Allied Services 2006).
10. ¹ INDIA CONST. art. 23.
11. ¹ INDIA CONST. art. 24.
12. ¹ INDIA CONST. art. 42.
13. ¹ INDIA CONST. art. 43.
14. ¹ Mette Andersen, *Corporate Social Responsibility in Global Supply Chain*, 14 SCM 75, 77 (2009).
15. ¹ Vincete Silva, *THE ILO AND THE FUTURE OF WORK: THE POLITICS OF GLOBAL LABOUR POLICY*, 22 SAGE.
16. ¹ ILO, <https://www.ilo.org/global/about-the-ilo/mission-and-objectives/lang--en/index.htm> (Sept. 13, 2023).
17. ¹ ILO, https://www.ilo.org/public/libdoc/ilo/GB/295/GB.295_MNE_2_1_engl.pdf (Sept. 12, 2023).

18. ¹ Jakovleski, V., Jerbi, S. and Biersteker, *The ILO's role in global governance: Limits and potential. International Development Policy*, 11(82), p.108.
19. ¹ Rafael Peels, *Corporate Social Responsibility (CSR) in International Trade and*
20. *Investment Agreements: implications for states, businesses and*
21. *workers*, GLU (Sept. 12, 2023 10:40 PM), https://global-labour-university.org/wp-content/uploads/fileadmin/GLU_conference_2015/papers/Peels_et_al.pdf.
22. ¹ Guy Ryder, *What is the ILO MNE Declaration?*, ILO (Sept. 13, 2023, 1:24 AM), https://www.ilo.org/empent/areas/mne-declaration/WCMS_570332/lang--en/index.htm.
23. ¹ ILO, <https://www.ilo.org/empent/areas/mne-declaration/lang--en/index.htm> (Sept. 13, 2023).
24. ¹ Lewis, C.W. and Gilman, S.C., 2005. *The ethics challenge in public service: A problem-solving guide*. John Wiley & Sons.
25. ¹ UNDP, <https://www.undp.org/india/publications/united-nations-guiding-principles-business-and-human-rights> (Sept. 13, 2023).
26. ¹ SC SRIVASTAVA, *INDUSTRIAL RELATIONS AND LABOUR LAWS 12-16* (Vikas Publishing House 2009).
27. ¹ LABOUR.GOV, <https://labour.gov.in/labour-codes> (Sept. 14, 2023).
28. ¹ RUPANJANA DE, *A PRACTICAL GUIDE TO CORPORATE SOCIAL RESPONSIBILITY 21* (bloomsbury 2017).
29. ¹ Nityanshi Rao, *Corporate Social Responsibility And Labour Welfare*, 4 *JUS CORPUS LAW JOURNAL*, 181, 189-190 (2022).
30. ¹ Lance A. Compa, *'Corporate Social Responsibility and Workers' Rights'* (Cornell University, 1 October 2008).
31. ¹ Launce Compa, *Corporate Social Responsibility and Workers right*, 30 *Comp. Lab. L. & Pol'y* 3, 6 (2009).
32. ¹ Companies Act, 2013, § 135, No. 18, Acts of Parliament, 2013 (India).
33. ¹ Companies Act, 2013, § 135, No. 18, Acts of Parliament, 2013 (India).
34. ¹ Kompier. C, *Labour Markets: Exclusion from decent work'. India Exclusion Report*, 121-162 (2013).
35. ¹ SIA PARTNERS, <https://www.sia-partners.com/en/insights/publications/how-csr-improves-employee-well-being-and-bottom-line#:~:text=Organizations%20that%20create%20Corporate%20Social,links%20to%20achiev>

g%20business%20goals.&text=CSR%20programs%20attract%20new%20talent,them%20engaged%20and%20stimulating%20productivity (Sept. 15, 2023).

36. ¹ SHEFALI KALIA, GOOD GOVERNANCE AND DEVELOPMENT 132-133 (New century publications 2004).
37. ¹ CHRIS MOON, BUSINESS ETHICS FACING UP TO THE ISSUES 168-169 (profile books 2008).
38. ¹ Meenu Sharma, *Atmanirbhar bharat and the MSME Sector in India: challenges and Prospects*, 3 MANAGEMENT, COMMERCE, HUMANITIES, LAW AND EDUCATION STREAM 232, 233-235 (2022).
39. ¹ Neha Uttam, *Micro, small, and medium suppliers' perspectives on supply chain social sustainability: New evidence from India*, 379 JOURNAL OF CLEANER PRODUCTION 261, 264 (2022).
40. ¹ NEERU VASISHTH, CORPORATE GOVERNANCE VALUES AND ETHICS 192-193 (Taxmann Publications 2010).
41. ¹ ZADEK, S BALANCING PERFORMANCE, ETHICS, AND ACCOUNTABILITY, 17,1421–1442 (1998).
42. ¹ Zadek, S, *Balancing performance, ethics, and accountability*, 17 JOURNAL OF BUSINESS ETHICS, 1421-1442 (1998).
43. ¹ Arafah, *Ethics Commitment in Microfinance and Shariah Microfinance Institution*, 3(7) INTERNATIONAL JOURNAL OF RESEARCH IN BUSINESS STUDIES AND MANAGEMENT, (2016).
44. ¹ HARWARD BUSINESS REVIEW, <https://hbr.org/2020/03/a-more-sustainable-supply-chain> (Sept. 9, 2023).
45. ¹ LEI LEI, MANAGING SUPPLY CHAIN OPERATIONS 1-2(World Scientific 2021).
46. ¹ RESEARCH GATE, <https://www.researchgate.net/publication/263753974> Labour in Global Value Chains Work Conditions in Football Manufacturing in China India and Pakistan (Sept. 6, 2023).
47. ¹ Servais, *Labour conflicts, courts and social policy* 13, 75(2001).
48. ¹ NEERU VASISHTH, CORPORATE GOVERNANCE VALUES AND ETHICS 158-160 (Taxmann Publications 2010).
49. ¹ Parmigiani, *Efficiency meets accountability: Performance implications of supply chain configuration, control, and capabilities*, 29(3) JOURNAL OF OPERATIONS MANAGEMENT, 212-223 (2011).

50. ¹ Costello, C. and Freedland, M.R. eds., 2014. *Migrants at work: immigration and vulnerability in labour law*. Oxford University Press.

51. ¹ MINISTRY OF LABOUR AND EMPLOYMENT, <https://labour.gov.in/> (Sept. 13, 2023).

52. ¹ EMPLOYEES' STATE INSURANCE CORPORATION, <https://www.esic.gov.in/> (Sept. 10, 2023).

53. ¹ EMPLOYEES' PROVIDENT FUND ORGANIZATION, INDIA, https://www.epfindia.gov.in/site_en/index.php (Sept. 12, 2023).

54. ¹ LABOUR DEPARTMENT, <https://labour.delhi.gov.in/> (Sept. 13, 2023).

55. ¹ MINISTRY OF LABOUR AND EMPLOYMENT, <https://labour.gov.in/organizationsofmole/central-government-industrial-tribunal-cgit-cum-labour-courts> (Sept. 9, 2023).



W H I T E B L A C K
L E G A L