HUMAN RIGHTS DUE DILIGENCE BY MULTINATIONAL CORPORATIONS: SHOULD IT BECOME A LEGAL REQUIREMENT OR REMAIN AS GOOD CORPORATE SOCIAL RESPONSIBILITY?*

Matilda Stickels**

Abstract

Intisari

Human rights due diligence can conducted by multinational corporations to prevent and mitigate human rights risks. States have had the responsibility to implement human rights standards into their national laws however due to the focus on international corporate social responsibility, conducting human rights due diligence is now extending to also be a responsibility for corporations. This article explores the relationship between the states corporations with regard to the available international law/guidelines and human rights due diligence. Should it be developed into a legal requirement or is maintaining international corporate responsibility through guidelines and recommendations sufficient? It is concluded that corporations may not be held liable for failure to undertake due diligence when breaching This provides a wide human rights. opportunity for the states to implement legislation to enforce corporations to undertake human rights due diligence and discharge the responsibility to corporations who breach international human rights laws.

Pemeriksaan Hak Asasi Manusia (HAM) dilakukan oleh dapat perusahaan multinasional and guna mencegah mengurangi resiko pelanggaran HAM. Negara-negara telah memegang tanggung mengimplementasikan iawab untuk standarisasi HAM dalam hukum nasionalnya namun berdasarkan atas fokus terhadap iawab tanggung sosial perusahaan internasional, pelaksanaan pemeriksaan HAM kini meluas hingga menjadi sebuah terhadap tanggung jawab perusahaan. Artikel ini mengeksplorasi hubungan antara Negara dan perusahaan atas ketersediaan pedoman atau hukum internasional mengenai Haruskah HAM. pemeriksaan itu dikembangkan menjadi sebuah persyaratan hukum atau apakah dengan menjunjung iawab sosial perusahaan tanggung internasional melalui pedoman-pedoman dan rekomendasi saja telah cukup? Disimpulkan bahwa perusahaan-perusahaan tidak dapat pertanggungjawaban kegagalan melakukan pemeriksaan dalam hal pelanggaran HAM. Hal ini menyediakan peluana lebar bagi Negara mengimplementasikan legislasi yang menegakkan kewajiban pemeriksaan HAM bagi perusahaan-perusahaan serta meminta pertanggung jawaban bagi perusahaan yang melakukan pelanggaran.

Keywords: human rights, due diligence, corporate social responsibility. **Kata Kunci:** hak asasi manusia, uji tuntas, tanggung jawab sosial perusahaan.

^{*} Preferred Citation Format: Stickels, M. (2015). Human Rights Due Diligence By Multinational Corporations: Should It Become a Legal Requirement or Remain as Good Corporate Social Responsibility? J.G.L.R., 3(1), 26-35.

^{** 2008;} International Human Rights Law, Faculty of Law, Charles Darwin University; Darwin, Australia.

years, ln multinational recent corporations (MNCs) 44 have increasing placed upon them operating in countries, other than their host country of business, over the standard of human rights especially where national legislation might differ, albeit to a lower standard in a foreign country. MNCs have also encountered a reputation for not doing enough for their host communities in developing countries and there have been an increasing responsibility on MNCs to provide community development programs and assistance to the communities where they operate. This concept of Corporate Social Responsibility (CSR) is then raised within the business and legal sectors as it provides the notion that corporations have an international economic, social and environmental responsibility extending beyond its own walls in countries of responsibility This operation. encompasses maintaining and protecting human rights.

ln the international community, protection of human rights is fundamentally important to ensure that every country⁴⁵ has a standard of basic rights for humans. Prior to the development of international human rights laws and conventions starting in 1948, these human rights were solely the responsibility of the state to implement and ensure basic human rights standards. An example is the Triangle shirtwaist factory in New York, United States, where the state responded to the death of 146 workers in 1911 by implementing national laws to raise standards and protect the rights of workers. International laws and conventions have placed the responsibility onto states to ratify and implement these laws into their national systems to ensure compliance

with the international standards. However due to continued human rights breaches by MNCs, the question is raised as to whether the responsibility of maintaining human rights has been legally extended to MNCs under international law to hold them liable when operating in another country.

If MNCs are found to have the responsibility to maintain and protect human rights within their scope, is there, or should there be, a legal duty to conduct human rights due diligence, or whether it should remain merely good corporate practice. This article will also explore the concept of human rights due diligence and the importance of why MNCs should conduct such processes through examining the relevant guidelines and international codes of practice. It will determine whether undertaking human rights due diligence to mitigate human rights risks should be mandatory for all MNCs through enacting either national or international laws.

A. What is Human Rights Due Diligence?

The term 'due diligence' was first coined in the US Securities Act of 1933 legislation as a defence to avoid liability for fraud if an investor had knowledge of fraud. This concept has been developed into a general definition (Oxford, 2015) of due diligence being 'reasonable steps taken by a person to avoid committing a tort or defence', 46 based upon a duty of conduct rather than assuring a specified result (French & Stephens, 2014, p.17). The United Nations have furthered this definition to include exercising standards of behaviour based upon individual circumstances⁴⁷ and which

Also referred to as 'multinational enterprise' and 'transnational corporation' depending on the international guidelines.

⁴⁵ Also referred to as 'state' according to international law.

^{46 &#}x27;A comprehensive appraisal of a business undertaken by a prospective buyer, especially to establish its assets and liabilities and evaluate its commercial potential'.

⁴⁷ 'Such a measure of prudence, activity or assiduity, as is properly to be expected from,

later included corporations focusing on the term 'human rights due diligence'. Schutter, Ramasastry, Taylor and Thomson (2012 p.1) define human rights due diligence as a means by which business enterprises can identify, prevent, mitigate and account for the harms they may cause, and through which judicial and regulatory bodies can access an enterprise's respect for human rights.⁴⁸

B. Human Rights

In order to determine what 'human rights due diligence' is, one must consider the overall concept of human rights and especially its relationship to corporations. Human rights are the minimum standards for the treatment of humans and governed by international treaties and policies which require member states to ratify into their laws. Originating from national Universal Declaration on Human Rights (UDHR) these distinguished guidelines (United Nations, 1948, art 1-2) include that it is the freedom of all humans to be entitled to live without discrimination and that all humans are automatically granted the minimum human rights.⁴⁹ The treaties and conventions regulating human rights at an international level are quite broad and also include the UN International Covenant on Economic, Social and Cultural Rights (ICESCR) which include that all humans are entitled to have an adequate standard of living and have safe working conditions.

and ordinarily exercised by, a reasonable and prudent [person] under the particular circumstances; not measured by any absolute standard but depending on the relative facts of the special case'.

Protection of human rights can be a very emotive issue within the international community, and with easy access to information these days, any breaches by MNCs are generally made publicly known which can include serious ramifications, both for reputation and in a legal sense.

As human rights are directly related to the social, economic and environmental aspects of corporate activities, there is a strong emphasis placed on maintaining human rights in corporations (Australian Human Rights Commission, 2008). ⁵⁰ This could be described as a core reason as to why corporations should be legally required to conduct human rights due diligence.

C. International Conventions

The applicable international laws and conventions on human rights in corporations and due diligence mainly originate from the United Nations, the International Labour Organisation (ILO) and the Organization for Economic Co-Operation and Development (OECD) according to the Australian Human Rights Commission (2015).⁵¹

The ILO Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy (MNE Declaration, p.11-12) highlights the importance of MNCs respecting both local social responsibility through labour and

Schutter, O., Ramasastry, A., Taylor, M. & Thomson, R. (2012) Human Rights Due Diligence: The Role of States: International Corporate Accountability Roundtable.

United Nations (1948) Universal Declaration of Human Rights retrieved from http://www.un.org/en/documents/udhr/index. shtml.

^{&#}x27;Economic, social and environmental aspects of corporate activity where Corporate Social Responsibility (CSR) is a management concept whereby companies integrate social and environmental concerns in their business operations and interactions their with Australian stakeholders'; Human Rights Commission (2008)Social Corporate Responsibility & Human Rights retrieved at https://www.humanrights.gov.au/publications/ corporate-social-responsibility-human-rights.

Australian Human Rights Commission (2015)
Making a Difference on Human Rights in Business retrieved from https://www.humanrights.gov.au/education/business-and-human-rights.

employment laws and with regard to international laws. This policy, along with other ILO conventions demonstrate that through adhering to relevant laws, social development will generally occur.⁵²

The UN Global Compact, the largest international corporate sustainability initiative, was launched in 2000 and encourages private-sector companies to take action on advancing sustainability

goals by providing a policy framework for decision-making commitment and activities. 53 The business UN Global Compact (2014)has over 12,000 participants including 8000 corporations in 140 countries reporting minimum human rights standards in the workplace and within the social environment (United Nations Global Compact, 2015).54

The United Nations Global Compact (2000): Ten Core Principles Human Rights

- 1. Businesses should support and respect the protection of internationally proclaimed human rights, and
- 2. Make sure they are not compliant in human rights abuses

Labour

- 3. Businesses should uphold the freedom of association and the effective recognition of the right of collecting bargaining,
- 4. Elimination of all forms of forced and compulsory labour
- 5. Effective abolition of child labour, and
- 6. Elimination of discrimination in respect of employment and occupation

Environment

- 7. Businesses should support a precautionary approach to environmental changes
- 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

cipate/Business Participation/index.html.

United Nations Global Compact (2014) UN Global Compact Participants retrieved at https://www.unglobalcompact.org/Participants andStakeholders/index.html; United Nations Global Compact (2015) Business Participation retrieved at https://www.unglobalcompact.org/HowToParticipate/Business_Participation/index.html.

⁵³ United Nations Global Compact (2015)
Business Participation retrieved at
https://www.unglobalcompact.org/HowToParti

International Labour Organisation (2006) Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy, ILO Publishing (MNE Declaration).

As outlined above, human rights are also reflected in the social, economic and environmental responsibilities of a corporation so they are reflected both directly and indirectly in all the principles within the UN Global Compact in assessing human rights due diligence.

The United Nations Guiding Principles on Business and Human Rights (UN Guiding Principles, 2011), proposed by UN Special Representative on business & human rights John Ruggie and endorsed by the UN Human Rights Council in 2011, outlines three pillars — responsibility of the state; responsibility of the business enterprise; and access to remedy for victims of human rights abuses. 55 The United Nations have defined human rights due diligence in the Guiding Principles (UN Officer of the High Commissioner for Human Rights, 2012, p.4; French & Stephens, 2014) 56 as

an ongoing management process that a reasonable and prudent enterprise needs to undertake, in light of the circumstances (including sector, operating context, size, and similar factors) to meet its responsibility to respect human rights.

These Guiding Principles are voluntary for corporations and outline standards for corporate responsibility and include materials for undertaking human rights due diligence.⁵⁷

Special Representative on Business and Human Rights, Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework, unanimously adopted by the United Nations Human Rights Council, U.N. Doc. A/HRC17/31 (June 2011) (by John Ruggie).

The OECD Guidelines on Multinational Corporations (OECD Guidelines), created after the Guiding Principles, and forming part of Declaration on International Investment and Multinational Enterprises, is a widely used set of guidelines which governments can voluntarily adopt and apply to MNCs for principles and standards of responsible business operations. These guidelines (OECD, 2008, p.14), of which 45 states currently adhere to, ⁵⁸ outline relationship between government policies and MNCs through highlighting practices for economic, social environmental development in corporate sustainability and human rights. The OECD Guidelines specifies that MNCS need to 'respect the human rights of those affected by their activities consistent with the host government's international obligations and commitments' through policies such labour and industrial relations, environment, combatting bribery and consumer interests.59

It places the responsibility of human rights on the states however the OECD Guidelines (2008, p.39) also highlight that at the intersection between corporate conduct and human rights, MNCs 'are encouraged to respect human rights' both within their own corporate environment and with society around them.⁶⁰ Since the OECD Guidelines merely recommend MNCs to

⁵⁶ UN Office of the High Commissioner for Human Rights (2012), The Corporate Responsibility to Respect Human Rights: An Interpretative Guide § 3.6 HR/PUB/12/02; French, D., Stephens, T., (2014) ILA Study Group on Due Diligence in International Law First Report, International Law Association.

⁵⁷ Identify and clarify standards of corporate responsibility and accountability for businesses and human rights; clarify the implications for

businesses of concepts such as "complicity" and "sphere of influence" and develop materials and methodologies for undertaking human rights impact assessments of the activities of transnational corporations and other business enterprises.

OECD (2013) Annual Report on the OECD Guidelines for Multinational Enterprises 2013, OECD Publishing retrieved at http://mneguidelines.oecd.org/MNE-Annual-Report-2013-Summary.pdf.

⁵⁹ OECD (2008) OECD Guidelines for Multinational Enterprises, OECD Publishing.

⁶⁰ OECD (2008) OECD Guidelines for Multinational Enterprises, OECD Publishing.

practice good corporate responsibility through respecting human rights, it is not compulsory and can therefore pose an issue where the state has not ratified international human rights treaties or does not enforce the Guidelines. The OECD Guidelines do not explicitly outline that MNCs should conduct human rights due diligence as the responsibility stems from the governments.

D. Responsibility on States to Protect Human Rights

According to ICCPR (1976, art. 2.1) the states have a responsibility to protect respect individuals within their jurisdiction and must also take appropriate steps to prevent and mitigate human rights abuse by individuals and corporations (UN Guiding Principles, 2011, p.1) 61. This responsibility was first outlined in the landmark case of Velasquez Rodriguez v 1988 Honduras regarding disappearances in Honduras from 1981 to 1984, where the Inter-American Court of Human Rights said that:

'An illegal act which violates human rights and which is initially not directly imputable to a State (for example, because it is the act of a private person or because the person responsible has not been identified) can lead to international responsibility of the State, not because of the act itself, but because of the lack of due diligence to prevent the violation or to respond to it as required by the

[American Convention on Human Rights] Convention'.

Following from the OECD Guidelines, although the conduct of individuals or MNCs is not solely the responsibility of the state, if conduct amounts to an abuse on human rights, the state may be liable of breaching human rights law through not undertaking human rights due diligence. This was explained in the UN Guiding Principles (2011, p. 1) in that states have a duty of conduct which directly relates to the original definition of due diligence.⁶² This provides that States have an interest to ensure corporations are adhering to human rights law by encouraging them to prevent and mitigate human rights abuses however it does not place the ultimate responsibility on MNCs.

As an example, the Alien Tort Statute in the United States allows the courts to hear allegations of human rights violations committed outside of the United States which affect US citizens, however even USbased MNCs who have had allegations raised against them for conduct in other countries, such as allegedly assisting the South African government commit human rights violations during the Apartheid, have not been found liable in the US courts due to the courts finding they do not have jurisdiction to rule upon the allegations. This demonstrates that if MNCs are able to breach human rights laws outside of the US, they may be unlikely to be held accountable by any state that has a lower standard of human rights legislation.

⁶¹ UN Office of the High Commissioner for Human Rights (1976) International Covenant on Civil and Political Rights, United Nations Publishing; Special Representative on Business and Human Rights, Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework, unanimously adopted by the United Nations Human Rights Council, U.N. Doc. A/HRC17/31 (June 2011) (by John Ruggie).

Special Representative on Business and Human Rights, Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework, unanimously adopted by the United Nations Human Rights Council, U.N. Doc. A/HRC17/31 (June 2011) (by John Ruggie).

E. Emergence of Corporate Social Responsibility

In analyzing the historical development of corporations, which largely arose out of the US after the industrial revolution, there has been a current and growing conscious on MNCs to perform CSR in order to conduct themselves in a manner to encourage growth and a positive social reputation. There is also an expectation placed on corporations by society to have minimum standards of conduct.

Companies receiving negative reputation through bad corporate management or even ceasing to exist through financial failure can be attributed to any breach of the UN Global Compact principles. Bad corporate management can include human rights abuses though inadequate treatment of staff or knowingly contributing to environmental breaches, which follows-on to affect the people in local communities. A strong reason to undertake due diligence is to ensure that component of the corporation no contributes to a breach in human rights but it can be more challenging to control when corporations manufacture or have offices in locations where human rights abuses are more common, or where there can be a lack of communication on any human rights risks identified.

Even though human rights standards vary in each country, most corporations would prefer to maintain a positive corporate social reputation and not be identified with either direct or indirect breaches of international human rights. A direct breach example is sweatshop workers (Thomson, 2013) where work and pay conditions breach human rights to which a corporation would be found liable. 63 An indirect breach can be an

environmental issue where the town water supply becomes contaminated and polluted so that people become ill from ingesting the water causing long-term impacts. Conducting human rights due diligence and amending labour conditions or using environmental assessment reports would enable a corporation to mitigate any errors to ensure they are preventing human rights violations. Although these examples can arise from poor management, a corporation can still be found liable from the lack of identifying any potential risks and inadvertently breaching human rights laws.

F. Corporate Responsibility on Conducting Human Rights Due Diligence

The UN Guiding Principles outline that corporations should respect human rights which renders it independent of the state's duty to implement and monitor human rights risks within corporations. Principle 15 states that

In order to meet their responsibility to respect human rights, business enterprises should have in place policies and processes appropriate to their size and circumstances, including:

A human rights due diligence process to identify, prevent, mitigate and account for how they address their impacts on human rights.

The UN Framework and Global Compact (2014) also outline steps which should be undertaken for a due diligence process which include firstly identifying and assessing human rights impacts; taking upon those findings; tracking and auditing

Thomson, J. (2013, April 30) Sweatshops Violate Human Rights; American Companies at

Fault. The Collegian. Retrieved from http://www.kstatecollegian.com/2013/04/30/sweatshops-violate-human-rights-american-companies-at-fault/

the response and communicating how the human right risk was mitigated ⁶⁴. Each process will be different for MNCs, as varying human rights risks will be identified, however this process is only a guideline and thus not enforceable in ensuring MNCs identify and mitigate human rights risks.

A significant number of MNCs are now required to report their CSR from internal policies and codes of practice. These policies can also encapsulate human rights due diligence even if the policy itself does not explicitly state the phrase. There have been several codes of practice on human rights due diligence published specifically for industry sectors, such as mining (OECD, 2011) and environmental, which can supply a framework which MNCs can apply and adopt within their own operations. One publication by OECD (2011) provides a due diligence guideline for supply chains and sourcing minerals from high risk areas however it focuses on one industry sector. These policies are also connected to employment and labour law to ensure that MNCs have the same policies regarding human rights due diligence across all their jurisdictions. This is to ensure they can uphold the same standards and regulations to protect their employees as employment and labour laws can also vary from state to state. Some MNCs, such as Coca-Cola (2014) and Adidas Group (2013) also publish their human rights due diligence to demonstrate transparency to the public and show the reputational importance of undertaking such a process within the international field.65

G. Conclusion

The codes of practice and international auidelines, including the UN Guiding Principles, highlight that MNCs have a duty to, and therefore should, conduct human rights due diligence. As MNCs need to consider best practices for CSR through their operations, undertaking human rights due diligence would ensure adherence to a standard of corporate behaviour in every country of operation, especially in relation to international human rights laws. The absence of legislation conclude that the states do have the ultimate responsibility however this responsibility placed on states maintaining human rights should act as a motivation to implement national laws on corporate human rights due diligence in order to shift the probability that states may be found liable for breaching human rights on behalf of corporations.

⁶⁴ UN Framework and Global Compact (2014) Guiding Principles on Human Rights retrieved at https://www.unglobalcompact.org/issues/huma n_rights/the_un_srsg_and_the_un_global_com pact.html.

⁶⁵ Coca-Cola (2014) Human Rights Due Diligence Checklists retrieved at http://assets.cocacolacompany.com/ae/0b/a56c2d2646f88a0

⁹b749da959d5e/human-rights-self-assessment-checklists.10.2014.pdf; Adidas Group (2013) Human Rights and Responsible Business Practices retrieved at http://www.adidas-group.com/media/filer_public/2013/11/14/human_rights_responsible_business_practices_q a_july_2011_en.pdf.

BIBLIOGRAPHY

A. Conventions

- International Labour Organisation (2006)

 Tripartite Declaration of Principles

 Concerning Multinational Enterprises

 and Social Policy, ILO Publishing

 (MNE Declaration).
- OECD (2008) OECD Guidelines for Multinational Enterprises, OECD Publishing.
- OECD (2011) OECD Due Diligence Guidance for Responsible Supply of Chains of Minerals from Conflict-Affected and High-Risk Areas, OECD Publishing.
- Special Representative on Business and Human Rights, Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework, unanimously adopted by the United Nations Human Rights Council, U.N. Doc. A/HRC17/31 (June 2011) (by John Ruggie).
- United Nations (1948) Universal Declaration of Human Rights retrieved from http://www.un.org/en/documents/udhr/index.shtml.
- UN Framework and Global Compact (2014) Guiding Principles on Human Rights retrieved at
- https://www.unglobalcompact.org/issues/h uman_rights/the_un_srsg_and_the_ un_global_compact.html.
- UN Office of the High Commissioner for Human Rights (1976) International Covenant on Civil and Political Rights, United Nations Publishing.
- UN Office of the High Commissioner for Human Rights (1966) International Covenant on Economic, Social and Cultural Rights, United Nations Publishing.

UN Office of the High Commissioner for Human Rights (2012), The Corporate Responsibility to Respect Human Rights: An Interpretative Guide § 3.6 HR/PUB/12/02.

B. Encyclopaedia & Dictionary

Oxford (2015) Oxford Dictionary.

Retrieved from http://www.oxforddictionaries.com/definition/english/due-diligence.

C. Journals and Articles

- French, D., Stephens, T., (2014) ILA Study
 Group on Due Diligence in
 International Law First Report,
 International Law Association.
- Schutter, O., Ramasastry, A., Taylor, M. & Thomson, R. (2012) Human Rights

 Due Diligence: The Role of States:
 International Corporate

 Accountability Roundtable.
- Thomson, J. (2013, April 30) Sweatshops
 Violate Human Rights; American
 Companies at Fault. The Collegian.
 Retrieved from
 http://www.kstatecollegian.com/2
 013/04/30/sweatshops-violatehuman-rights-american-companiesat-fault/
- Triangle Shirtwaist Factory Fire (2011, March 11). The New York Times.

 Retrieved from http://topics.nytimes.com/top/refer ence/timestopics/subjects/t/triangl e_shirtwaist_factory_fire/index.htm l.

D. Websites

Adidas Group (2013) Human Rights and Responsible Business Practices retrieved at http://www.adidas-group.com/media/filer_public/201 3/11/14/human_rights_responsibl

- e_business_practices_qa_july_201 1_en.pdf.
- Australian Human Rights Commission (2008) Corporate Social Responsibility & Human Rights retrieved at
- https://www.humanrights.gov.au/publicati ons/corporate-social-responsibilityhuman-rights.
- Australian Human Rights Commission (2015) Making a Difference on Human Rights in Business retrieved from
 - https://www.humanrights.gov.au/e ducation/business-and-human-rights.
- Coca-Cola (2014) Human Rights Due Diligence Checklists retrieved at http://assets.coca-colacompany.com/ae/0b/a56c2d 2646f88a09b749da959d5e/hum an-rights-self-assessment-checklists.10.2014.pdf.
- Human Rights Law Centre (2015)

 Presumption against extraterritoriality prevents apartheid victims from suing US corporations retrieved at http://hrlc.org.au/presumption-against-extraterritoriality-prevents-apartheid-victims-from-suing-us-corporations/
- OECD (2013) Annual Report on the OECD Guidelines for Multinational Enterprises 2013, OECD Publishing retrieved at http://mneguidelines.oecd.org/MN E-Annual-Report-2013-Summary.pdf.
- United Nations Global Compact (2000)

 The Ten Principles retrieved at https://www.unglobalcompact.org/
 AboutTheGC/TheTenPrinciples/inde x.html.
- United Nations Global Compact (2014)

 UN Global Compact Participants
 retrieved at

- https://www.unglobalcompact.org/ ParticipantsandStakeholders/index. html
- United Nations Global Compact (2015)

 Business Participation retrieved at https://www.unglobalcompact.org/
 HowToParticipate/Business_Participation/index.html.
- United Nations Industrial Development
 Organisation (2015) What is CSR?
 Retrieved from
 http://www.unido.org/en/whatwe-do/trade/csr/what-is-csr.html.