

Corporate Social Responsibility with Specific Reference to Environment

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Abstract — *Corporate Social Responsibility (CSR) is the continuing commitment of companies to behave ethically and to contribute towards economic development while fulfilling economic, social and environmental responsibilities towards the stakeholders. However, the escalating number of instances where environmental pollution and public nuisance is caused through company activities throws a question mark before their CSR policies in relation to the environment.*

This paper is based on the findings of a research conducted on analysing the extent to which the responsibilities towards environment envisaged in the concept of corporate social responsibility have been dealt with by the corporate sector in Sri Lanka. Data collection was done through literature survey and meetings and interviews with company officials and experts on the subject. For comparative purposes, international examples from Denmark and Australia were taken into account.

It was found out that though only a limited number of companies have focused on their corporate social responsibility towards a clean environment, most of the companies have ignored it, in the Sri Lankan context mainly due to inadequate compliance with environmental regulations, absence of a state policy and legal provisions on CSR, lack of encouragement and research on CSR and not integrating environmental CSR into the core business activities. The study mainly recommends the Introduction of a state policy on CSR which includes CSR on Environment and introduction of an action plan for the implementation of this policy to address the issues identified while making state entities also responsible for the society and environment as same as the private sector, in order to improve the compliance with environmental CSR in Sri Lanka.

Keywords— CSR, Environment, Companies

I. INTRODUCTION

The rationale for the concept of Corporate Social Responsibility (CSR) can be ascertained from the three word “Corporate” “Social” “Responsibility” themselves which means the corporations bear a responsibility towards the societies within which they are based and operated. Accordingly, Lea (2002), is of the view that;

“CSR is about businesses and other organizations going beyond the legal obligations to manage the impact they have on the environment and society. In particular, this could include how organizations interact with their employees, suppliers, customers and the communities in which they operate, as well as the extent they attempt to protect the environment.”

The escalating number of instances where environmental pollution and public nuisance is caused through company activities throws a question mark before their CSR policies in relation to the environment. On the other hand it is criticized that some companies use the concept as a shield against possible criticisms on their activities.

Though environment provides us the necessities that are essential for our existence, the same environment has been badly affected by the irresponsible conduct of mankind. Irresponsible corporate behavior which is aimed at profit earning has also caused serious damage to the environment. These damages have been done through various harmful industrial activities.

Emission of harmful gasses such as Sulfur Oxides, Nitrogen Oxides, Carbon Monoxide and release of volatile organic compounds, toxic metals, such as Lead, Cadmium and Copper, odors generated from

sources like garbage, sewage, and industrial processes and radioactive pollutants that emanate in industrial processes has caused huge impacts on the public health and environment. Discharge of detergents, petroleum waste, volatile organic compounds, acidity caused by industrial discharges and chemical waste discharged into rivers and streams and the consequent water pollution is another problem caused by industrial activities. Chemical substances which are added to water sources through industrial processes are toxic and they can produce waterborne diseases. That leads to alteration of water's physical chemistry, subsequent negative environmental effects such as anoxia (oxygen depletion) and severe reductions in water quality (Larry 2008). The effects of these kinds of activities have led to threatening situations such as climate change and global warming.

Accordingly, The Environmental aspect of CSR is defined by Mazurkiewicz (2010) as the duty to cover the environmental implications of the company's operations, products and facilities, eliminate waste and emissions, maximize the efficiency and productivity of its resources, and minimize practices that might adversely affect the enjoyment of the country's resources by future generations.

II. WHY CSR TOWARDS ENVIRONMENT?

Since the Brundtland Report (1987), business and management scholars have been grappling with the question of how and why corporations should incorporate environmental concerns into their own strategies. The adverse effects of environmental pollution which was discussed extensively above, that can be directly attributable to the industrial activities and which was felt by the entire world without any discrimination is the major factor that drove the corporate towards environmental CSR. Additionally, Feddersen, Timothy and Thomas (2001) states that the growing demand for green products by green, labour market changes such as emergence of employees who have green preferences and eagerness to attract green investors also can be seen to have influenced the corporate trend towards adopting environmental CSR. Political forces can take the form of regulatory threats, enforcement pressures, or boycott threats from

non-governmental organizations (Lyon, Thomas and Maxwell 2006).

II. INTERNATIONAL LAW ON THE SUBJECT

There are number of international instruments and initiatives which deal with the subject of corporate social responsibility and they have been discussed below with specific respect to their environmental aspect.

A. International initiatives and instruments.

1) *Organization for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises 2008*: This requires the multinational companies to take due account of the need to protect the environment and generally to conduct their activities in a manner contributing to the wider goal of sustainable development, within the framework of laws, regulations and administrative practices in the countries in which they operate.

2) *OECD Principles for Corporate Governance 2004*: This encourages to include concerns for environment in the company objectives and specially to disclose their policies and activities with respect to environmental and ethical standards, and companies' relationships with the communities in which they operate.

3) *United Nations Global Compact Principles 2004*: This compact encourages businesses worldwide to adopt sustainable and socially responsible policies, and to report on their implementation.

4) *Global Sullivan Principles 1999*: This specifically focuses on the environmental aspect of corporate conduct by encouraging to protect human health and the environment and promote sustainable development under Principle 5.

5) *Stockholm Declaration 1972*: While recognising the right to a clean environment, this declaration emphasizes that the protection and improvement of the human environment is a major issue which affects the well-being of peoples and economic development throughout the world.

6) *Rio Declaration on Environmental Development 1992*: This endorses the principles of the Stockholm Declaration and seeks to establish a global partnership to preserve the environment where it specifically states under Principle 4 that in

order to achieve sustainable development, environmental protection shall constitute an integral part of the development process and cannot be considered in isolation from it.

7) *Other International Instruments:* United Nations Framework Convention on Climate Change 1992, which seeks to minimize greenhouse gas concentration in the atmosphere in order to prevent dangerous interference with the global climate mainly due to industrial activities, the Kyoto Protocol to the Climate Change Convention established a legally binding commitments for the reduction of green house gasses produced by industrialized nations are also important.

B. International Certification Systems

Apart from the international instruments, international certification systems also put pressure on corporates to be more environmentally responsible. These certification systems are important because corporate entities are keen to adhere to the standard certifications due to the pressure from the buyers, investors, consumers and for the purpose of branding and publicity.

1) *International Standard Organization (ISO) Standards:* ISO has developed a draft global standard on corporate social responsibility which has been named as ISO 26000 which provides a comprehensive framework on the subject and addressing a full range of social and environmental aspects to promote sustainable development which captures the aspects of prevention of pollution, sustainable resource use, climate change mitigation and adoption and protection and restoration of natural environment while conducting the business of corporate entities .

2) *Accountability 1000:* developed by the Social Institute for Social and Ethical Accountability which is promoted as a standard for the measuring and reporting of ethical behaviour in business.

3) *Other Standards:* Sigma Guidelines which was developed to assist organisations to effectively meet challenges posed by social, environmental and economic dilemmas and the Global Reporting Initiative (GRI) Guidelines which are the world's most widely used sustainability reporting framework are examples.

IV. OTHER JURISDICTIONS

Australia and Denmark were selected as the two comparative jurisdictions for the purpose of this study. Australia was selected as it possesses a rich regulatory framework on Environmental CSR. Denmark was selected as it has more government commitment to practice CSR within the country and also it captures EU obligations as well as a member of the European Union.

A. Australia

Australia does not have a specific legislation dealing with corporate social responsibility. However, certain laws provide provisions to ensure that companies will be more socially responsible and to prevent causing damage to the environment.

1) *Corporations Act of 2001:* This imposes an obligation on the directors of a company to include details of breaches of environmental laws and licenses in their annual reports and seeks to impose a mandatory Corporate Environmental Reporting System in Australia.

2) *Environment Protection and Biodiversity Conservation Act 1999:* This is the Australian Government's central piece of environmental legislation. The most important provision of the Act in relation to CSR is Section 516A where the directors of a company has made responsible to ensure that its annual report include a report on how the activities of the company during the period accorded with the principles of ecologically sustainable development.

3) *Australian Stock Exchange (ASX) Principles on Corporate Governance and Best Practices Recommendations:* These recommendations which are intended to guide public listed companies, on CSR. Though these principles are voluntary, the value of them has not been undermined as companies are required to explain the reasons to the ASX and to investors if they have opted not to follow the guidelines.

4) *Mineral Council Act of Australia 2004:* This Act the established a framework for sustainable development called "Enduring Value: the Australian Minerals Industry Framework for Sustainable Development". Since signing up to this framework is a precondition to get the

membership for a company to operate in the mineral industry, it has become a strong force which encourages CSR activities by the companies and are required to publicly report sustainability information based on the GRI indicators.

5) *Other regulatory measures*: Rating Systems such as Age/ Sydney Morning Herald's Good Reputation Index, RepuTex's Social Responsibility Rating, Australian Sustainable Asset Management (SAM) Index and Corporate Responsibility Index (CRI) encourages companies engage in more CSR activities including its environmental aspect, for their visibility among investors and customers.

B. Denmark

Denmark is a country in which the government promotes corporate social responsibility to the maximum level. For this purpose they have enacted legislations and have implemented various mechanisms to ensure that Denmark companies behave in a socially responsible manner. Environmental aspect of CSR has been given a special reference in all such mechanisms which can be listed as follows:

1) *Amendment to the Danish Financial Statements Act 2008*: This introduced a system for reporting CSR activities conducted by the large Danish companies where these companies are required to include a report on their corporate social responsibility activities in the management review of their Annual Reports. However, it would have been a far better development if there was a mechanism to capture small and medium scale companies as well.

2) *Action Plan of the Danish Government on Corporate Social Responsibility 2008*: The Danish governments has issued an Action Plan on CSR with the objective that responsible corporate sector will help market Denmark favourably in other countries.

3) *Consolidated Environmental Protection Act 1998*: This act covers various aspects of environmental protection and plays the role of umbrella legislation on the subject and can be seen as providing the major protection for the environment and the major regulator of corporate in relation to the environmental impacts of their activities.

4) *Act on the Promotion of Savings in Energy Consumption 2000*: The Act is aimed at implementing the Council Directive 92/75/EEC of 22 September 1992 of the European Union which seeks to enhance efficiency and reduction of the use of energy.

5) *Act on the protection of the Marine Environment 1993*:

It prevents pollution of the environment, in particular the marine environment, from ships, aircraft and floating and fixed platforms by solid, liquid, gaseous or other substances.

V. SRI LANKAN STATUS OF ENVIRONMENTAL CSR

Though there is a long history for the concept of CSR in the global sense, Sri Lanka does not have such a long history. Corporate entities were not common on old days as present and the existed ones of which many of them were plantation companies, also concentrated more on profit gaining, in its traditional mindset. In such a background, Sri Lanka did not have many corporate philanthropists.

However, after the independence, Sri Lanka and India focused on a mixed economic policy with a socialist focus and consequently a state led model of corporate social responsibility evolved. After the open economic policies were introduced to Sri Lanka in 1977, economy was liberalized and the concept of privatization evolved. As consequence, the concept of CSR evolved in Sri Lanka and it was during this period mainly that corporate entities of Sri Lanka started to think that the responsibility of a corporate body is not only to earn profits and should contribute to the betterment of the society in which it exists as well.

A. Impact of the International regulations on CSR.

Most of those regulations are not binding the countries mandatorily and companies practice them on their own. As a member of the United Nations Organizations, Sri Lanka is bound by the principles embedded in the Rio Declaration and Stockholm Declaration and consequently the state obligation that comes through these conventions flows towards every citizen of Sri Lanka and the companies as well. These principles have been duly recognized by the courts of Sri Lanka especially in cases involving environmentally disastrous activities by companies including the

concepts like polluter pays principle where the polluting companies can be held liable to restore the damage at their cost. *Bulankulama v Sec. of Ministry of Lands, Wijebanda v Conservator General of Forests. Singalanka Standard Chemicals V Sirisena et al* are few examples. It was with the impact of United Nations Framework Convention on Climate Change 1992, Kyoto Protocol 1997, and Vienna Convention for the Protection of Ozone Layer 1985 that National Environmental Regulations on Ambient Air Quality, Ozone Depleting Substances, Air Emission, Fuel and Vehicle Importation Standards and Noise Control came into force.

Principles of UN Global compact also has an impact on Sri Lankan CSR as encourages businesses worldwide to adopt socially responsible business practices including environmental practices. Some of the Sri Lankan companies especially multinational companies that operates in Sri Lanka adopt these guidelines voluntarily and follow their reporting standards. However, it is submitted that due to the weakness of lack of regulatory measures to sanction in a situation of a non compliance, the effectiveness of this mechanism seems to have decreased. Another criticism would be that it appears that companies use their membership with UN Global Compact as an advertising tool rather than making it an integral part of their business practices.

International certification systems have played a huge influential role on Sri Lankan CSR. Many Sri Lankan companies appear to have been enthusiastic to get qualified for the ISO 14000 Environmental Management Standard, especially apparel and tourism sectors through adoption of environmentally friendly industrial practices. The force to follow these standards comes from their buyers specifically and as a result they struggle to turn their factories and the production process "Green". Another standard which has been widely used is the Global Reporting Initiative guidelines where companies have voluntarily undertaken to report on their CSR activities including their records on environment by obtaining its membership.

B. Domestic Legal Framework.

There is no specific legislation that deals with CSR in general or Environmental CSR in Sri Lanka. Though there is no specific right to a clean

environment in Sri Lankan Constitution (1978), the Directive Principle of State Policy places an obligation on the state to "protect, preserve and improve the environment for the benefit of the community" (Article 27(14)). Also under fundamental duties, it states that every person in Sri Lanka has a duty "protect nature and conserve its riches" (Article 28(f)). Since in legal terminology, person includes both natural and legal persons, a company, being a legal person also has a duty to preserve the environment. Therefore, the basis for environmental CSR can be found from the Sri Lankan constitution itself.

Sri Lanka also have number of environmental legislation which provides backing for environmental CSR. The major piece of legislation is the National Environmental Act, No. 47 of 1980 (NEA), which is the umbrella legislation for the preservation of environment, requires to obtain Environmental Protection Licenses (EPL) for prescribed activities and to conduct Environmental Impact Assessments (EIA) or Initial Environmental Examination (IEE) prior to an approval of a project by a company

Apart from the NEA, Coast Conservation Act, No. 57 of 1981 also requires complying with EIA regulations for projects within the coastal belt and Fauna and Flora Protection Ordinance (Chapter 469) requires the same to be done within one mile boundary from a protected area, which comes into play especially on hotel projects. Additionally Marine Pollution Prevention Act, No. 35 of 2008 seeks to impose criminal as well as civil liability on marine pollution mainly due to oil spills, which has an impact on shipping companies. The Mines and Minerals Act, No. 33 of 1992 regulates exploring for, mining, transporting, processing, trading or exporting any mineral without a license which has impacts on construction industry especially on sand mining and mineral export industry. Apart from these, Section 98(1) of the Criminal Procedure Code Act, No. 15 of 1979 along with Section 261 of the Penal Code (Chapter 19) are often used to remove public nuisance caused by environmentally degradable activities conducted by various industries.

VI. WEAKNESSES IN THE SRI LANKAN SYSTEM.

A. Inadequate compliance with Environmental Regulations.

Sri Lanka had about 18 legislation which are purely aimed at protecting environment in various aspects. It is a good sign that the state understand the importance of the preservation of environment. Apart from the legislation the judiciary has also been more concerned on this aspect and has used its power to encourage protection of environment as it was discussed above. However, it is doubtful whether these laws are implemented properly in reality with the political influences and monetary influences made to regulating authorities by people who are in responsible positions of business entities.

B. Absence of a state policy on CSR.

It is very important to have a State Policy on CSR including all possible aspects of CSR including environment in general, which does not exist in Sri Lanka. There should be an Action plan on CSR to be achieved within a specific period of time like in 5 years or 10 years and it should lay down specifically on what environmental goals the state expect the companies to focus on for that specific period..

C. Absence of legal provisions relating to CSR, specifically on environmental reporting.

Sri Lanka does not have a specific law on Corporate Social Responsibility. No does it have any regulation that requires companies to report on their CSR activities. Some other jurisdictions such as United Kingdom have used the Directors' Duties provisions in their Companies Act 2006 to encourage companies to engage in Environmental CSR activities. Though we have considerably wide provisions on Directors' Duties our Companies Act, it has no specific reference on CSR obligations nor have they been interpreted or utilized to give effect to such an obligation.

D. Lack of appreciation and encouragement for CSR.

Sri Lanka lacks appreciation and encouragement for CSR. Australia and Denmark has several rating systems based on the CSR performance which helps to make companies popular among their customers and investors. Apart from the award for best performance in Environmental CSR given by the Ceylon Chamber of Commerce there is no any

system that encourage companies to engage in CSR practices including in the field of environment. If there is a system which companies can be granted benefits such as tax concessions, financial facilities for environmental sustainable projects and to purchase the required technological equipments through state banks and a system where companies are rated according to their environmental performance, it would encourage them to engage in more green business.

E. Lack of Research and Development Activities on CSR.

Research activities to promote ecofriendly products, green technology and carbon trading possibilities for local companies is another drawback. Additionally, companies should be encouraged to intergrate environmental CSR into their co-buisness activities through making environmental sustainability a key value in every stage of the production process.

F. State owned entities and Small and Medium Scale companies lacking the sense of CSR.

The general impression that exists in the Sri Lankan context is that all the times it is only the private entities that should contribute towards CSR. But the reality is that private entities at least try to commit themselves for environmental CSR and that state owned entities does not even consider about it due to the mere fact that they are owned by the state. Additionally, not only the larger companies with high turnover can contribute to the reservation of environment. Even the small and medium scale companies have a duty to preserve the environment.

Therefore the status of environmental CSR in Sri Lanka and its progress of compliance and weaknesses it is possible to reach the conclusion, even though only a limited number of companies have focused on their corporate social responsibility towards a clean environment, most of the companies have ignored it, in the Sri Lankan context.

VII. RECOMMENDATIONS.

Based on the conclusions reached above, it is suggested that the following recommendations can be made in order to improve the status of CSR in relation to Environment in Sri Lanka.

- 1) Introduction of a state policy on CSR which includes CSR on Environment and introduction of an Action Plan for the implementation of this policy.
- 2) Introduction of a system of Environmental Reporting by companies.
- 3) Encouraging companies to integrate Environmental CSR into their co-business activities
- 4) Introduction of systems that encourage Environmental CSR activities by companies, especially to appreciate such activities.
- 5) To make state entities also responsible for the society and environment as same as the private entities.
- 6) To encourage more Research and Development activities on environmental CSR and eco friendly industrial practices and technology.

VIII. CONCLUSION

In the Last century it was said that the present generation has borrowed the environment from our future generations. But due to the very disgraceful manner in which it has been utilized and exploited, in this century it has be said that it has been stolen from the future generation. To ensure that we achieve sustainability in our business, we need to ensure that the community is alive and well and healthy. But beyond that we must look at preservation of the environment because at the end of the day it is about sustaining the planet. Therefore it is submitted that, Corporate Environmental Responsibility is the tool to achieve this noble mission for the sake of the entire human kind and the business entities themselves.

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