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**Corporate Accountability for Human Rights Violations: Role of International Law**

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**Abstract**

*Multinational corporations have grown to become strong transnational forces who could affect the economies, politics and social setups across borders, in the past decades. As these companies continue to grow into the international scene and even expand their markets in different countries of the world, their history of human rights abuses including violating workers' rights working conditions, destroying the environment, forced displacements and involvement in conflict areas among others has increased. Such misconduct is common where law is weakly enforced, where de facto governance fails to enforce the law or where the law is compromised by a vested interest such that the alleged perpetrators are not accountable and bound to redress. With the globalization of corporations in a state-based world of enforcement of human rights, the role of international law in closing the gap between such lack of oversight has emerged as being of interest.*

*This essay searches the development of the international law on the issue of corporate human rights duty in terms of liability. It follows through the history of international law to avoid direct liability on business organizations and points to the early efforts that were aimed at getting the international law to treat states as responsible actors and the ideas that had convinced the international community that the non-state actors were not captured by the international human rights regime. It is in the backdrop of the above that the paper will review the emergence of soft-law mechanisms, including the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines on Multinational Enterprises, and the Tripartite Declaration by the ILO as a transitional mechanism that is currently gaining a foothold to influence corporate conduct. These frameworks are associated with a normative transformation that appreciates that businesses*

*bear obligations that are broader than profit-making, especially those related to securing the rights of laborers, environmental integrity and welfare of communities.*

*There are major obstacles, even as the world unites over the prospects of corporate social responsibility. Many international instruments are voluntary and hence their enforceability has been restricted since they lack both a judicial or treaty-bound obligation. Accountability efforts are in turn hampered by complex corporate structures, jurisdictional fragmentation and the political economy of foreign investment especially in the Global South. Against this background, the current processes of discussing a legally accessible international contract on business and human rights are a most important step towards more effective control over the corporations in the international law.*

*There is also an examination in the paper how it is possible to operationalize international legal norms in domestic settings in particular in developing countries like Pakistan. It assesses whether national action plans, institutional reforms and the harmonization of the laws in those jurisdictions with international standards have a potential to contribute to the need to ensure that corporations operating in or through such jurisdictions have to face the violations of rights. Finally, the paper posits that although significant advances have been achieved in addressing the concept of human rights duties to corporate actors through international law, non-binding nature of international law has remained as a bane to justice to the victims. The international framework that would allow the completion of the accountability gap and place corporate globalization in line with the universal values of human dignity, equity, and justice requires a legally binding mechanism that can be supported by effective implementation at the national level.*

**Keywords:** Corporate, Accountability, Human Rights, Violations, International Law

### **Introduction: Human Rights and the Corporate Actor**

The classical approach of international law on human rights has been generally focusing on the duties that a state is supposed to perform, thus not putting the non-state actors such as corporations under international legal accountability. But in the age of economic globalization, multinational corporations (MNCs) have acquired a large amount of influence, even outclassing some governments in some instances (especially in third world countries). Such companies are usually integrated into international production processes where they expose themselves to global value chains including jurisdictions where regulatory settings are weak or have poor enforcement capabilities or governments characterized by lack of governance. Ranging as far as exploitative work conditions in garment manufacturing facilities to environmentally harmful practices of mines, corporate actors have been caught up in abusive processes that systemically extend far beyond national borders and viably confound the state-centered legal regime.<sup>1</sup>

The increasing presence of the corporate abuse of human rights has stimulated academic, political, and normative changes in the history of international legal discourse. Although corporations used to be considered as a simple element of the private economy, now there is a transition to the fact that the corporations can violate the fundamental rights including labor

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<sup>1</sup> Surya Deva and David Bilchitz, eds., *Building a Treaty on Business and Human Rights: Context and Contours* (Cambridge University Press, 2017), <https://doi.org/10.1017/9781108183031>.

rights, the rights to health, land, indigenous culture, and environmental rights.<sup>2</sup> Global actors, such as the United Nations, the International Labor Organization (ILO), and the Organization of Economic Cooperation and Development (OECD) have in this regard worked out frameworks that are meant to police corporate behavior although on a greatly voluntary or soft-law basis.<sup>3</sup> The existence of these developments can be said to indicate a changing realization that the safeguarding of human rights that exist in the environment of globalized economy has necessitated the re-calibration of legal responsibility that embraces the corporate sector bearing in mind its combined role with the state.

Although there have been such normative developments, there is still a lack of accountability. The international human rights still does not have a truly binding treaty mechanism that directly binds corporations, and even where local jurisdictions have the legal and political ability to regulate the transnational corporate actors, these jurisdictions cannot always do so.<sup>4</sup> In addition, the social responsibility of corporations (CSR) activities, although rhetorically consistent with human rights values, are often critiqued as not being binding and enabling companies to commit to ethical standards selectively and without any repression.<sup>5</sup>

The paper seeks to critically explore the role of the international law in correcting this gap of accountability. It examines how corporate human rights responsibilities have unfolded, evaluates the shortcomings of the current systems, and addresses the effects of such developments as the proffer of legally binding treaty on business and human rights. The tendency of the paper to dwell on the relationship between worldwide norms and national enforcement specifics points out to the necessity of stronger systems to help enable the possibility of corporations not being simply urged satisfactorily but legally obligated to regard and follow human rights on a global scale.

### **International Norms on Corporate Human Rights Responsibility**

Over the last twenty years, the regulatory scene in the international law dealing with human rights responsibilities of corporations has substantially changed, and is no longer the fleeting ethical issue, but has been shaped into a formalized yet not binding regulatory system. Underlying this process is increasing awareness that business enterprises, in particular transnational businesses, face a binding obligation to respect human rights, even when the business enterprises are not under an immediate legal duty of treaty law.<sup>6</sup> Nonetheless, such

<sup>2</sup> "(PDF) Rethinking Corporate Human Rights Responsibility: A Functional Model," accessed July 25, 2025, [https://www.researchgate.net/publication/392173990\\_Rethinking\\_Corporate\\_Human\\_Rights\\_Responsibility\\_A\\_Functional\\_Model](https://www.researchgate.net/publication/392173990_Rethinking_Corporate_Human_Rights_Responsibility_A_Functional_Model).

<sup>3</sup> Jill Solomon, *Corporate Governance and Accountability* (John Wiley & Sons, 2020).

<sup>4</sup> "Human Rights: A Promising Perspective for Business & Society - Judith Schrempf-Stirling, Harry J. Van Buren, Florian Wettstein, 2022," accessed July 25, 2025, <https://journals.sagepub.com/doi/full/10.1177/00076503211068425>.

<sup>5</sup> "Business and Human Rights: Beyond the End of the Beginning (Chapter 1) - Business and Human Rights," accessed July 25, 2025, <https://www.cambridge.org/core/books/abs/business-and-human-rights/business-and-human-rights-beyond-the-end-of-the-beginning/3453C4AE7FC8A895A20273C48C38EEEE>.

<sup>6</sup> "Corporate Social Responsibility Versus Business and Human Rights: Bridging the Gap Between Responsibility and Accountability by Anita Ramasastry :: SSRN," accessed July 25, 2025, [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=2705675](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2705675).

responsibility has to a wide extent been put into words in soft-law mechanisms and normative structures, as opposed to legally binding requirements.

The number one of them is United Nations Guiding Principles on Business and Human Rights (UNGPs), which were adopted by the UN Human Rights Council in 2011. These values formulated by Professor John Ruggie incorporate a tripartite framework which contains; the state duty of protecting human rights, the corporate responsibility of respecting human rights and the more access to remedies to the victim.<sup>7</sup> UNGPs are not legally binding and yet they have been widely interpreted by the states and corporations as a guiding point of reference towards responsible engaging in business. They are important as they bring a conceptual understanding and universal agreement on the meaning of corporate respect of human rights in its practical sense. Nonetheless critics note that there are no enforcement mechanisms and defaulting to voluntary compliance as one of its weaknesses.<sup>8</sup>

Other normative initiatives have also supported business-human rights nexus in parallel. The recent version of the Guidelines on Multinational Enterprises of the OECD was published on 07.03.2023, comprising government-supported principles of responsible business trends, such as human rights, labor and the environment.<sup>9</sup> These principles provide a grievance procedure by means of National Contact Points (NCPs), which provide some form of semi-enforcement. In the same manner, the Tripartite Declaration of Principles concerning Multinational enterprises and Social Policy issued by the ILO has continued to serve as a major source of reference in labor rights in the international business environment.<sup>10</sup> These mechanisms are indicators of an emerging transnational legal order in which corporate actors are assumed to be more and more exposed to aligning corporate actions to the norms of human rights, although not having a legal obligation to do so.

Although these frameworks do have a normative basis, there are issues in terms of their efficacy, since they rely on corporate self-regulation and the non-judicial mechanism. Having no requirements separated, the voluntary regime of due diligence and implementing the same unevenly across regions have restricted their potential of preventing and providing redress concerning human rights abuses. The existing international practice is an adaptation of the gap between ethical ideals and political-economic reality, so a significant gap between practice and accountability remains.

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<sup>7</sup> "Guiding Principles on Business and Human Rights :," accessed July 25, 2025, <https://digitallibrary.un.org/record/720245?ln=en>.

<sup>8</sup> "The UN Guiding Principles' Orbit and Other Regulatory Regimes in the Business and Human Rights Universe: Managing the Interface | Business and Human Rights Journal | Cambridge Core," accessed July 25, 2025, <https://www.cambridge.org/core/journals/business-and-human-rights-journal/article/abs/un-guiding-principles-orbit-and-other-regulatory-regimes-in-the-business-and-human-rights-universe-managing-the-interface/A28A098B954A4A4D2FF2AE311C2D6835>.

<sup>9</sup> "Responsible Business Conduct | OECD," accessed July 25, 2025, <https://www.oecd.org/en/topics/policy-issues/responsible-business-conduct.html>.

<sup>10</sup> "Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy (MNE Declaration) - 3th Edition | International Labour Organization," January 1, 2000, <https://www.ilo.org/publications/tripartite-declaration-principles-concerning-multinational-enterprises-and-0>.

### Gaps in Enforcement and the Push for Binding International Obligations

Above the increasing level of soft-law instruments in the regulation of corporate behavior, there still exists a major distinction between soft-law instruments and obligatory statutes that differ in normative demands and enforceability. The non-binding aspects of frameworks such as the UN guiding principles (UNGPs) and the OECD Guidelines imply that such frameworks do not rely on law but rather on the good will, reputational, or shareholder activism motivations.<sup>11</sup> This gap in regulation has caused growing criticism among civil society, academics and local communities, especially in those jurisdictions where law is weak or even compliant in the abuses.

The fact that the existing international mechanisms are not binding and cannot be appealed to courts creates the major limitation of the current mechanisms. There is no single and coherent global instrument, which directly commits corporations to international human rights law as unlike in the case of treaties, which bind states.<sup>12</sup> Consequently, those who suffer corporate mistreatment (whether through worker exploitation, environmental degradation, or removal of their communities), frequently lack or have poor options to establish redress. The use of non-judicial grievance procedures, including the mechanisms developed under the OECD system (National Contact points) or the company-level platforms, is quite often not followed by any justice, or reparation to the victims.<sup>13</sup>

Such lack of accountability has led to high demands that a legally binding international treaty on business and human rights be put in place. A member of the UN Human Rights Council, in 2014 an open-ended intergovernmental working group (OEIGWG) was created, whose mandate is the drafting of one of these. The suggested tool seeks to grant corporations direct human rights responsibilities, put in place ways of liability, and come up with grounds of transnational litigation.<sup>14</sup> Dowdle Notes By 2025 negotiations to date involve the most recent draft of provisions on corporate due diligence, legal liability, and extraterritorial jurisdiction. Many states in the Global South and the civil society have welcomed the treaty initiative, which is objected

<sup>11</sup> "Chapter 1 From International 'Soft' Law to Law in Business and Human Rights: The Role of the UNGPs in the Development of Formal Sources of International Law in: Business and Human Rights," accessed July 25, 2025, [https://brill.com/edcollchap-oa/book/9789004715158/BP000004.xml?language=en&srsId=AfmBOoogQ\\_Krm211XL5\\_gWEhUkHc9toxua17IT7EGTpm7aLvTUhAjXP\\_](https://brill.com/edcollchap-oa/book/9789004715158/BP000004.xml?language=en&srsId=AfmBOoogQ_Krm211XL5_gWEhUkHc9toxua17IT7EGTpm7aLvTUhAjXP_).

<sup>12</sup> Neli Frost, "Out with the 'Old', in with the 'New': Challenging Dominant Regulatory Approaches in the Field of Human Rights," *European Journal of International Law* 32, no. 2 (2021): 507–36, <https://doi.org/10.1093/ejil/chab012>.

<sup>13</sup> "Access to Remedy | OHCHR," accessed July 25, 2025, <https://www.ohchr.org/en/special-procedures/wg-business/access-remedy>.

<sup>14</sup> UN. Human Rights Council. Intergovernmental Working Group on Transnational Corporations and Other Business Enterprises with Respect to Human Rights, ed., *Text of the 3rd Revised Draft Legally Binding Instrument with Textual Proposals Submitted by States during the 7th and 8th Sessions of the Open-Ended Intergovernmental Working Group on Transnational Corporations and Other Business Enterprises with Respect to Human Rights* (UN, 23), <https://digitallibrary.un.org/record/4001983>.

by powerful corporate lobbies and industrialized countries, signaling a political stalemate between economic interests and the necessity to defend and uphold human rights.<sup>15</sup>

The process under the treaty cut across the whole scenery of international law and thinking as it tries to go beyond the persuasive power of the international solid foothold to that of the rights-based treatment, combined with the justice viewpoint. It is also an indication of the Etal international agreement that corporate responsibility should be backed up by redress, enforceability, and accountability. This is however the success of this effort is subject to political will, institutional innovation, and cooperation in the globe. The absence of binding duties and independent review will leave the global norms on human rights stripping the weak populations of corporate abuse.

### **The Role of Domestic Implementation in Developing Countries**

Although international normative standards are laid down through international frameworks, including the UN Guiding Principles on Business and Human Rights (UNGPs) and the OECD Guidelines, their effectiveness depends on their national implementation and implementation. In practice, in developing countries, particularly those in the Global South, the implementation process is associated with weak regulatory institutions, dispersed national law, dependency on multinational corporations, and lacks access to justice.<sup>16</sup>

In other nations such as Pakistan there corporate responsibility systems are not well-developed. Despite supporting the UN Human Rights Council resolution that led to the treaty process, Pakistan has still not taken a National Action Plan (NAP) on business and human rights, which is an important instrument proposed by the UN Working Group.<sup>17</sup> On top of that, the current domestic legislation like the labor codes, environment, and corporate laws is ineffectively enforced in industrial districts and the remote territories. Such regulatory breach allows corporations to abuse human rights with impunity, be it unsafe conditions of work, refusal to allow unions or forced eviction without proper compensation.

The inability of harmonizing domestic law and international commitments is one of the major structural challenges. Pakistan is a signatory of some human rights treaties which by extension place an obligation on the corporate actors such as the International Covenant on Economic, Social and Cultural Rights (ICESCR) and the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW).<sup>18</sup> However, they are scarcely operationalized in national business or corporate law, and thus corporate malpractices are tough to put to trial.

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<sup>15</sup> "The First Binding Treaty on Business and Human Rights: A Deconstruction of the EU's Negotiating Experience along the Lines of Institutional Incoherence and Legal Theories: The International Journal of Human Rights: Vol 26, No 1," accessed July 25, 2025, <https://www.tandfonline.com/doi/abs/10.1080/13642987.2021.1895767>.

<sup>16</sup> "The First Binding Treaty on Business and Human Rights: A Deconstruction of the EU's Negotiating Experience along the Lines of Institutional Incoherence and Legal Theories: The International Journal of Human Rights: Vol 26, No 1."

<sup>17</sup> "National Action Plans on Business and Human Rights," OHCHR, accessed July 25, 2025, <https://www.ohchr.org/en/special-procedures/wg-business/national-action-plans-business-and-human-rights>.

<sup>18</sup> "State Responsibility to Protect Human Rights in Private Business Corporations: A Comparative Analysis of the UK and Pakistan 3 Pakistan Journal of Law, Analysis and Wisdom 2024," accessed July 25, 2025, <https://heinonline.org/HOL/LandingPage?handle=hein.journals/pknjllw3&div=97&id=&page=>.

Political as well as economic limitations happen to the developing countries too. There is also the issue of foreign direct investment and mega projects such as the China-Pakistan Economic Corridor (CPEC) prioritized instead of the protection of human rights in Pakistan. Regulatory agencies like environmental protection agency and labor inspectorates are poor funded and hemmed in by politics. In its involvement in the domain of the corporate human rights responsibilities, the judiciary is largely passive and the judicial mechanisms available do not provide a potential cross border, or even the application to strong multinational corporations. Nevertheless, there are good signs of improvement. South Asia: civil society organizations are pressing governments in the region to endorse the localization of international standards, demanding the introduction of binding corporate due diligence, and participating in multi-stakeholders dialogues.<sup>19</sup> Collective bargaining on treaty negotiations as well as South-South acquisition of knowledge are other cooperative mechanisms that the regional processes involving developing countries through forums such as SAARC might develop. Finally, promotion of any international treaty or norm is largely based on national political will and institutional madness. As long as the international standards on human rights are not incorporated into the local governance systems, the developing world will remain at the receiving end of transnational corporate misconduct without much to do about it.

### **The Need for Binding Global Norms and Treaty Prospects**

The international regime of corporate responsibility is mainly based on voluntary measures, including the UN Guiding Principles on Business and Human Rights (UNGPs) and OECD Guidelines. Although these soft law instruments have raised awareness and given fashionable rules, their non-binding nature has made them have limited force, especially on powerful transnational corporations that have enjoyed weak regulatory systems.<sup>20</sup> Critics state that voluntary compliance puts too much discretion in the hands of corporate operators, making them not accountable, so they can cherry-pick principles and leave under the surface by not being accountable when contravened.<sup>21</sup>

Due to these shortcomings, there has been a high degree of advocacy of a binding international treaty in Global South on business and human rights. In 2014, the United Nations Human Rights Council formed an Open-ended Intergovernmental Working Group (OEIGWG) to devise a legally binding instrument to ultimately tame transnational corporations and other business

<sup>19</sup> "Introduction | 1 | Civil Society and Pakistan's Economy: Robber Barons," accessed July 25, 2025, <https://www.taylorfrancis.com/chapters/edit/10.4324/9781003302896-1/introduction-fayyaz-baqir>.

<sup>20</sup> "Closing the Governance Gap in the Business and Human Rights Arena: Lessons from the Anti-Corruption Movement (Chapter 7) - Human Rights Obligations of Business," accessed July 25, 2025, <https://www.cambridge.org/core/books/abs/human-rights-obligations-of-business/closing-the-governance-gap-in-the-business-and-human-rights-arena-lessons-from-the-anticorruption-movement/4FE7F242738AFF43CACD9600CFD973D4>.

<sup>21</sup> Sarah Joseph and Joanna Kyriakakis, "From Soft Law to Hard Law in Business and Human Rights and the Challenge of Corporate Power," *Leiden Journal of International Law* 36, no. 2 (2023): 335–61, <https://doi.org/10.1017/S0922156522000826>.

enterprises.<sup>22</sup> There have been several versions of the drafts and presently some provisions have been finalized which concern human rights due diligence, access to remedy, extraterritorial obligations, and international cooperation.

The paradigm shift would be a binding treaty in world governance. Contrary to the use of soft law mechanisms, it might enforce explicit legal requirements on states to enact, observe, and penalize abuse of corporations. It may also come up with universal principles in which corporations should be operated, doing away with the currently present splintered jurisdictions of legal environments. In addition, it would also bring into light the concept of the corporate legal responsibility, where it would be understood that businesses, being similar to states, could share duties under international law.

Production has however advanced at a political cost difficult to litigate. The developed nations especially those of the US and the European Union have been slow in coming forward to endorse a binding treaty. They object on grounds of possible extraterritoriality, possible conflict with local legislations, and the perceived costs of doing businesses.<sup>23</sup> This North-South dichotomy indicates a more general asymmetry in international law, in which those nations in the Global South have little ability to hold multi-national Global Northern-based actors to account on human rights norms.

Nevertheless, the treaty has been highly supported by developing states, civil society and UN experts in spite of these tensions. Since domestic reforms would have to undergo the process of implementation, an international binding instrument would supplement these efforts by setting international standards, making cooperation across national borders, and minimizing corporate impunity. Moreover, it may assist in displacing the language of corporate social responsibility with corporate legal responsibility and base business conduct within a backward setting of human rights duties with impossible demands.<sup>24</sup>

### **Recommendations for Pakistan and the Global South**

Pakistan, as well as the Global South generally, is confronted with some unique challenges when it comes to getting multinational corporations to pay adequately regarding the violation of human rights. The governments are usually discouraged by weak regulatory structures, limited resources as well as dependency on foreign investment to exercise stringent supervision over the corporations. Much more than in the past, a multi-pronged approach is needed to break these structural obstacles and keep pace with new international standards, it should be based on legislative action, building the capacity of institutions, and local cooperation.<sup>25</sup>

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<sup>22</sup> "10th Session of the UN Intergovernmental Working Group Elaborating a Legally Binding Instrument on Business & Human Rights - Business & Human Rights Resource Centre," accessed July 25, 2025, <https://www.business-humanrights.org/en/latest-news/10th-session-21-25-oct-2024-binding-treaty/>.

<sup>23</sup> "The Struggles for Corporate Accountability in the UN: A Global South Perspective," in *ResearchGate* (n.d.), [https://doi.org/10.1007/978-981-99-9275-1\\_12](https://doi.org/10.1007/978-981-99-9275-1_12).

<sup>24</sup> "Business and Human Rights Treaty: A Decade of Struggle for Corporate Accountability - CIVICUS LENS," accessed July 25, 2025, <https://lens.civicus.org/business-and-human-rights-treaty-a-decade-of-struggle-for-corporate-accountability/>.

<sup>25</sup> "The Struggles for Corporate Accountability in the UN: A Global South Perspective | SpringerLink," accessed July 25, 2025, [https://link.springer.com/chapter/10.1007/978-981-99-9275-1\\_12](https://link.springer.com/chapter/10.1007/978-981-99-9275-1_12).



First, Pakistan needs to elaborate and execute a large-scale National Action Plan (NAP) on Business and Human Rights. Although the draft NAP was developed in 2020, its implementation is delayed by the political instability and the lack of institutional desire.<sup>26</sup> A stronger NAP ought to involve legal human rights due diligence, transparency of business, and access to grievance redress systems and meaningful stakeholders. It has to also respond to the overlapping relationship between corporate activities and labor rights, environmental security, and welfare of indigenous communities.

Second, national laws ought to be aligned with the soft law standards in the international system, including the UNGPs, and equipped with the eventual binding obligations of the new business and human rights treaty.<sup>27</sup> This involves the amendment of laws on the corporate, labor as well as the environmental regulations with the express integration of human rights standards and the prosecution of a direct or supply chain breach in the corresponding domestic jurisdiction. There should be law to extend the power of jurisdiction as Pakistani nationals can be harmed by foreign based companies abroad.

And third, the consolidation of the domestic human rights institutions, including human rights commissions, labor inspectorates and environmental tribunals is not only important. These agencies should have powers, funds, and skills needed to keep an eye on the activities of the corporate. Enforcement can be improved through capacity-building initiatives that provide education to the judges, prosecutors and regulators on corporate accountability systems.<sup>28</sup>

Fourth, the Global South countries, especially Pakistan, must consider regional cooperation especially using forums such as SAARC or OIC in order to develop common regulatory standards. The mutual efforts in the field of human rights impact evaluation, cross-border redress, and reforms in investment arbitration may allow establishing a more balanced environment between ordinary countries and large international companies.

Lastly, there must be active contribution of civil society, the media and even academic institutes in enhancing corporate transparency and accountability. Law suits, scandalous inquiry and consciousness raising may create a pressure of change, give power to the affected groups and promote democratic control of the corporate authority.

Through such measures, Pakistan and similarly situated nations can move beyond dependence on voluntary norms and toward a rights-based governance model that prioritizes human dignity over economic expediency.

## Conclusion

Law and policy regarding corporate accountability on human rights are at the crossroad of global governance, economic bargaining power and principal of human dignity. Due to the continued dominance by transnational corporations who command huge power beyond national borders,

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<sup>26</sup> "Pakistan - National Action Plans on Business and Human Rights," <https://Globalnaps.Org/>, n.d., accessed July 25, 2025, <https://globalnaps.org/country/pakistan/>.

<sup>27</sup> Chiara Macchi and Claire Bright, "Hardening Soft Law: The Implementation of Human Rights Due Diligence Requirements in Domestic Legislation," SSRN Scholarly Paper no. 3524488 (Social Science Research Network, October 22, 2019), <https://doi.org/10.2139/ssrn.3524488>.

<sup>28</sup> "Rights Denied: Human Rights Challenges in Pakistan's Legal Landscape | Journal of Regional Studies Review," accessed July 25, 2025, <https://ojs.jrsr.org/index.php/jrsr/article/view/8>.

their activities are likely to impact more on civil, political, economic and environmental rights of communities globally and most of these affect communities in the global south. Still the international legal regime is still too patchy and in much inadequate to prevent or correct such violations.

Although the soft law instruments including UN Guiding Principles have offered a significant normative system, these tools have been voluntary and thus have been found inadequate to guarantee effective corporate compliance. The continued human rights violation through the use of exploitative labor, environmental problems and the supply of chain exploitations necessitate the imminent necessity of binding international commitments which directly engages corporations in their ways of doing business. The current work towards a legally binding instrument on business and human rights is an indicator of a shift in attitude that the existing regime needs to change from mere idealistic statements.

In the case of states such as Pakistan, the roadmap of corporate accountability not only needs a local strategy to transform national legislative and institutional frameworks in keeping with international regulatory mechanisms but also pursue fairer global rules. Rights-based corporate regulatory frameworks require legal reforms, build capacity and participation by institutions and civil societies. Meanwhile, the Global South regional cooperation can boost the power of many voices and drive changes to the unfair global trade and investment systems.

Finally, it is not only a legal but a moral obligation to make sure that business enterprises respect and observe human rights and the obligation stems out of morals based on principles of justice and equality. Indeed, a well-crafted and implemented international law has the potential of transforming differences between economic globalization and the protection of human rights. The question is not simply how to state such ideals, but how to make them operational, how in other words to enable the weakest and curb the strongest.

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