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The Long Arm of Human Rights Risk: Supply Chain Management and Legal Responsibility

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The Long Arm of Human Rights Risk: Supply Chain Management and Legal Responsibility.

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Human rights scholars Professor David Kinley and Jahan Navidi describe the dynamic and evolving legal landscape for human rights risks following the Rana Plaza disaster and the U.S. Supreme Court's decision in Kiobel

Introduction

More than a year since the Rana Plaza garment factory collapsed in Bangladesh, this human rights tragedy continues to be a bloody and stark reminder of the real legal, reputational and economic risks facing corporations at the top of supply chains. Marking the worst accident on record for the garment industry, the deaths of approximately 1,135 people (hundreds of bodies are still unidentified and there exists no complete register of all employees in the building at the time of the building's collapse[1]) in the Bangladeshi factory complex may have broader litigious consequences for multinational corporations. The current legal landscape presents significant risks for corporations for failing to manage their supply chains and yet their response in wake of the disaster has been largely inadequate.

Exposing the darker side of globalisation, Rana Plaza is emblematic of a long history of human rights infractions in supply chains across a multitude of industries and jurisdictions. From the 'conflict minerals' such as gold and tin funding the purchase of weapons and supplies by armed groups in the Democratic Republic of Congo (DRC), to the contamination of baby milk formula in China and the deaths of scores of workers in fires in South Asian factories manufacturing smartphones, abuses along the supply chain can have legal consequences for corporations with global business operations. The recent *Alien Tort Statute* (ATS) judgment of the US Supreme Court in *Kiobel v. Royal Dutch Petroleum Co*[2] may have restricted somewhat the ability of human rights victims to pursue legal remedies against non-US based corporations for conduct that occurs outside of their home jurisdiction, but as we explain in this article, there remains clear supply chain litigation risks for transnational corporations, whether under the ATS or other tortious avenues.

Despite limited host and home country options and penalties such as the *Dodd-Frank Wall Street Reform and Consumer Protection Act* (2010) in the US, it is becoming increasingly clear that the major risk for corporations are the litigious avenues available for victims in their "home" countries. Specifically, the

[1] Centre for Policy Dialogue, "One Year after the Rana Plaza Tragedy: Where Do We Stand? The Victims, the Sector and the Value Chain, *Third Monitoring Repor*t" (2014), 12.
[2] *Kiobel v. Royal Dutch Petroleum Co* 133 S.Ct. 1659 (2013)

increased prospect of serious home country tortious, contractual and criminal actions related to human rights impacts along global supply chains necessitates greater awareness by corporations of the human rights impacts of their international operations. Even if these actions are not explicitly framed in the language of human rights, they represent a significant risk for corporations in their supply chain management.

Background

Globalisation has increased awareness of human rights violations perpetrated throughout global supply chains. Likewise, greater shareholder activism and consumer consciousness of the way products are consumed have placed the spotlight on corporate social responsibility. This has been underpinned by the UN-adopted *Guiding Principles on Business and Human Rights* (2011)[3] which stresses the importance of corporations undertaking adequate due diligence in their assessment of human rights risks throughout their supply chains, not merely because that is the responsible thing to do, but because states are and will increasingly require it of them.[4]

Legal Risks

To date, legal regimes targeting human rights abuses across global supply chains have been limited and relatively ineffective at providing adequate remedies or, relatedly, at providing adequate incentives to proactively mitigate human rights impacts. Host country regulations, to the extent they exist, appear to have their greatest application to local conduct, and seldom provide an effective basis for holding transnational corporations to account for the host country activities of their suppliers. Home country regulations, in contrast, are grounded more in principles of transparency and reporting, and therefore rely implicitly on market discipline, rather than direct liability, to curb corporate conduct. Although, arguably, neither regime provides sufficient incentives to eliminate human rights abuses, they nevertheless suggest that greater attention is being given to human rights impacts along the supply chain. However, the real action lies in the legal risks facing businesses domestically for human rights infractions arising in their supply chains extraterritorially. It is to this matter of the long arm of human rights risk that corporations must direct their attention.

Host Country

[3] The "Guiding Principles on Business and Human Rights: Implementing the United Nations 'Protect, Respect and Remedy' Framework" formulated by the UN Secretary-General's Special Representative on Business and Human Rights, John Ruggie, were adopted by the UN Human Rights Council on 6 July 2011; UN doc. A/HRC/RES/17/4.

[4] This, incidentally, is a clear example of how the seemingly less onerous corporate *responsibility* to respect under the second pillar of the 'Protect, Respect and Remedy' Framework, can in fact be made obligatory. That is, when the State takes seriously its *duty* to protect under the first pillar by enacting appropriate legislation that implements in domestic law its international human rights obligations. See further, Daniel Augenstein & David Kinley, "When human rights 'responsibilities' become 'duties': the extra-territorial obligations of states that bind corporations", in David Bilchitz & Surya Deva (eds) *Human Rights Obligations of Business: Beyond the Corporate Responsibility to Protect?* (2013), 271-94

Attempts at regulating complex supply chains within host countries such as Bangladesh and China have been limited and largely reactionary. There have been some notable attempts at regulating local supply chains within the garment industry in particular, but these have often been ineffective, slow and subject to high levels of bureaucracy. For example, as recognised in testimony before the 2013 US Senate Foreign Relations Committee Hearing on Labor Issues in Bangladesh, one of the biggest issues facing the authorities in Bangladesh is the enforcement of current building codes.[5] Many residential buildings are constructed illegally as industrial complexes and are prone to disaster. The Rana Plaza building itself was only authorised as a five floor enclosure, yet an additional three floors were added.

In the wake of the Rana Plaza disaster, there have been limited efforts to review building regulations and codes, such as the Bangladeshi Parliament's legislative reform package of June 2013 which included amendments to labor laws allowing union representation.[6] Additionally, there have been various reports and enquiries by think tanks that track the progress of the victims' claims, the reforms in the garment sector and the management of supply chains in the aftermath of Rana Plaza.[7]

However, the continuation of deficient infrastructure and poor labor conditions within Bangladesh means there is still considerable scope for improvement in domestic regulations. As stated in the report of the above-mentioned US Senate Committee inquiry, "more efforts are needed to improve labor rights and empower workers to ensure their own safety." [8] Labour laws in Bangladesh still fail to meet internationally recognised standards[9] and whilst local criminal prosecutions against the owners of Rana Plaza have been successful, larger multinational corporations at the top of the supply chain are also being targeted to better manage their supply chains to prevent accidents such as Rana Plaza from occurring.

Beyond the garment industry, China's prosecution and execution of two individuals involved in the 2008 Melamine baby milk scandal has not prevented similar milk based-poisoning from occurring or resulted in substantive supply chain changes. As China's largest manufacturer of milk powder, the Sanlu Group and its partner at the time, the New Zealand group Fonterra, maintained largely decentralised networks of milk supply chains across China,[10] resulting in what the UN's Food and Agriculture Organization has described as the largest food safety crisis in recent years.[11] The continued poor regulatory framework in China maximizes the likelihood of further human rights abuses through supply chain mismanagement.

It is precisely in this context that developments in extending *home* country jurisdictional reach to target corporations at the top of the supply chain are emerging.

Home Country

[5] Johan Lubbe, "For the Record for the Senate Foreign Relations Committee Hearing on Labor Issues in Bangladesh" (2013) <http://www.foreign.senate.gov/imo/media/doc/Lubbe_Testimony.pdf>
[6] Ibid 5.
[7] See for example above n 1, Centre for Policy Dialogue.
[8] Majority Staff Report, Committee on Foreign Relations United States, "Worker Safety and Labor Rights in Bangladesh's Garment Sector" (2013), v.
< http://www.foreign.senate.gov/imo/media/doc/85633.pdf>
[9] Sarah Labowitz & Dorothée Baumann-Pauly, "Business as Usual is Not an Option: Supply Chains and Sourcing after Rana Plaza", *Center for Business and Human Rights at NYU Stern* (2014), 30
[10] Asia Case Research Centre, The University of Hong Kong,"Sanlu's Melamine-Tainted Milk Crisis in China" (2009).
[11] Food and Agriculture Organization of the United Nations, *Melamine*
<http://www.fao.org/food/food-safety-quality/a-z-index/melamine/en/>

Several home countries have taken progressive steps toward preventing human rights issues occurring extraterritorially in their supply chains. For example, the trade of "conflict minerals" which fund armed groups in the DRC is the subject of substantial reporting requirements under section 1502 of the US *Dodd-Frank Act* – namely, that publicly traded companies must disclose whether a metal derived from any of the four conflict minerals from the DRC is used in their products. This, together with certain due diligence requirements as prescribed under the Security and Exchange Commission's Final Rule issued pursuant to the above section of the Act,[12] are certainly positive responses to stakeholder and consumer pressure to address the use of such conflict minerals in the supply chain. The also reflect the broadly similar conflict minerals 'Guidance' for companies issued by the OECD which "provides a framework for detailed due diligence as a basis for responsible global supply chain management" of the same four minerals.[13]

Similarly, the introduction of the *California Transparency in Supply Chains Act 2010* imposes requirements on local companies to disclose their policies to combat human rights abuses in their supply chains. And more recently, the UK's *Bribery Act 2010* places extraterritorial responsibility on UK-based corporations to combat bribery including in their overseas supply chain which may often have indirect negative impacts on human rights landscape.

Whilst these initiatives are certainly welcome, their effectiveness in dealing directly with human rights abuses extraterritorially is indirect and therefore necessarily limited. Still, the very fact that they target those at the top of the supply chain may contribute to the possibility of civil litigation or prosecutions concerning corporate liabilities located beyond the boundaries of the legislating state for alleged human rights abuses, whether committed directly or indirectly by the corporation concerned.

Litigation

In the main, under well-established principles of corporate liability many multinational corporations have been effectively shielded from claims involving the in-country conduct and activities of their global suppliers. Therefore, while local suppliers have been pursued in lawsuits relating to alleged corporate human rights abuses, the incentive effects these lawsuits have generated for multinationals have been indirect or reputational, rather than immediate and sanctionable.

The prospect of home country litigation involving human rights allegations is poised at an interesting inflection point. On the one hand, the U.S. Supreme Court's 2013 decision in *Kiobel* has been viewed by many as the end of extraterritorial remedies available under the ATS for human rights abuses alleged to have been committed by non-US corporations outside of the U.S. But on the other, the story may be less pessimistic for human rights claimants when considering the use of litigation avenues outside the much-vaunted ATS. Courts in the US and Europe have increasingly entertained claims in (ordinary) tort or breach of contract, or allegations of criminal behaviour that are based on conduct involving purported human rights abuses. These domestic law regimes have at least as much potential to provide access to

[12] SEC, *Final Rule on Conflict Minerals*, 17 CFR PARTS 240 and 249b (22 August 2012), see 'Summary', at 25-32; available at http://www.sec.gov/rules/final/2012/34-67716.pdf.
[13] OECD, *Due Diligence Guidance For Responsible Supply Chains Of Minerals From Conflict-Affected And High-Risk Areas*, (2013, 2nd edn), at 12; available at http://www.oecd.org/corporate/mne/GuidanceEdition2.pdf.

home country courts as does the ATS in the US, especially as expanded boundaries of extraterritorial liability are being asserted before them which may yet develop into established and powerful remedies for supply chain human rights violations.[14]

Host Country

Host country litigation has, naturally targeted domestic based businesses rather than the overseas parent companies, even when it is possible that the relevant executive decisions have been made in the latter. Corporations at the top of the supply chains, therefore, may escape censure for their failure to do conduct supply chain due diligence. For example, after the Rana Plaza disaster while it was known that international companies had sourced clothing from the factories located in the building,[15] the Bangladesh Legal Aid and Services Trust (BLAST) and Ain o Salish Kendra (ASK) petitioned the High Court Division of the Supreme Court of Bangladesh to issue orders dealing only with those directly responsible in Bangladesh for the building's collapse.[16] Whatever the success such domestic litigation has had in imposing liability on local defendants, it has had little, if any, impact on their overseas client corporations.

An important impetus for why host state litigation is pursued is when defendant corporations have successfully repelled attempts to litigate the parent corporation in their own home states, thereby leaving the host state courts as the only option. This is, however, a high risk strategy. Thus while, for example, in the case of *Bhopal*,[17] the parent company, Union Carbide (USA), sought successfully to avoid litigation in the US by claiming that India was the correct forum, in *Lubbe & Ors v Cape Plc*, the UK parent company (Cape Plc) was unsuccessful in its bid to persuade the UK courts that the proper forum was South Africa where its subsidiary was located..[18] As many Western courts (with US courts being the notable exception) now restricting access to *forum non conveniens* as an effective shield to protect corporations against suit in their home jurisdictions for alleged human rights abuses abroad,[19] the prospects of successfully employing such a defensive devise in future appear to be substantially reduced.

Home Country

The prospect of litigation pursued within the countries of those corporations at the head of the supply chain for human rights abuses is an increasingly topical and realistic prospect. Extraterritorial civil claims, tortious actions, contractual and perhaps even criminal claims suggest that companies must be aware of

[14] See Daniel Augenstein & David Kinley, "Beyond the 100 Acre Wood: In which International Human Rights Law Finds New Ways to Tame Corporate Power Overseas" (2015) 18 *International Journal of Human Rights*, available at http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2501876.
[15] The Guardian, *Rana Plaza Factory Disaster: Victims still waiting for compensation* (23 October 2013), <http://www.theguardian.com/world/2013/oct/23/rana-plaza-factory-disaster-compensation-bangladesh>
[16] International Commission of Jurists, *Bangladesh: Public interest litigation* (24 June 2013) < http://icj.wpengine.netdna-cdn.com/wp-content/uploads/2013/06/Rana-Plaza-backgrounder.pdf>
[17] *In re Union Carbide Corporation Gas Plant Disaster at Bhopal*, 634 F Supp 842 (1986).
[18] *Lubbe and Others and Cape Plc. and Related Appeals* [2000] UKHL 41
[19] See Erin Foley Smith, "Rights to Remedies and the Inconvenience of *Forum Non Conveniens*: Opening US Courts to Victims of Corporate Human Rights Abuses", *Columbia Journal of Law and Social Problems* 44 (2010), 145. The decline of the device in respect of human rights issues has been especially marked within the EU, but is also apparent in many other OECD jurisdictions (ibid, 187-91). The United States is an exception where it still constitutes a "significant obstacle to victims of human rights abuses perpetrated by U.S. corporations"; ibid, 169.

the international ramifications of actions taken along their supply chains. This is evident when the parent company itself may be held liable for overseas infractions – as in the *Cape* case above – but also when an overseas subsidiary is held liable under *host* state law, but in the *home* jurisdiction of the parent company – as was the case in *Friday Alfred Akpan & Milieudefensie v Royal Dutch Shell Plc and Shell Petroleum Development Co Nigeria Ltd,* invoking Nigerian tort law before a Dutch District Court.[20] And even if the track record of success of these actions has been limited, the reputational and economic ramifications associated with these litigious claims are pertinent and warrant serious attention to be paid by corporations to their supply chain management.

Alien Torts Statute:

Historically, in the US (as in the UK) tort law has provided one of the most important instruments for holding major corporations accountable for extraterritorial human rights abuses in their global supply chains. And while the federal ATS has attracted most attention, the fact that in cases brought against corporations in US courts, ordinary state torts laws have almost always been pleaded alongside the federal statute has often proved critical.[21]

That said, by providing that foreign plaintiffs may bring suits in the US against defendants wherever they are located for violations of the "law of nations," the ATS has been used as a potent litigation tool against corporations since the 1980s. Notable examples have included *Doe v Unocal Corp*.,[22] *Sinaltrainal v. Coca-Cola Company*,[23] and *Flomo v. Firestone Nat. Rubber Co.,*[24] which involved accusations of the complicity of US-based corporations in tortious actions undertaken abroad. Admittedly, of the 120 or so ATS suits involving corporate respondents, few reached a final trial stage, and none as yet recording judgment against a corporation. However there have certainly been reputational and financial damages for the corporations involved, with settlements and default judgments attracting highly undesirable attention as well as some significant settlement sums.[25]

Even after the notable conditionalities imposed by the US Supreme Court on the jurisdictional reach of the ATS, first in *Sosa* (2004) – that the international law norms must be "specific, universal and obligatory",[26] and most recently in *Kiobel* (2013) – that in order to rebut the presumption against the extraterritorial application of the statute, the litigated matter must "touch and concern the territory of the United States [with] sufficient force",[27] the statute nonetheless remains a viable impost on corporate actions that might infringe human rights overseas. In respect of the latter case, the reaction to the judgment by some lower courts has been extraordinary, if not inexplicable, as, for example, in the misconceived interpretation of *Kiobel* applied by an Alabama US District Court in its recent dismissal of

[20] *Friday Alfred Akpan & Milieudefensie v Royal Dutch Shell Plc & Shell Petroleum Development Co Nigeria Ltd* C/09/337050 / HA ZA 09-1580 (30 January 2013), District Court of The Hague; http://www.menschenrechte.uzh.ch/entscheide/Friday_Alfred.pdf.

[21] As noted by Earth Rights International (which has acted in many of the most significant ATS cases), in its excellent post-*Kiobel* review of litigation, in which it notes that the settlement in the iconic Unocal case was prompted directly by the fact that the *state* court tortious liability claim was just months away from trial, not the ATS claim, which had at that stage been dismissed and was on appeal; see *Out of Bounds*: *Accountability for Corporate Human Rights Abuse after Kiobel* (Sept. 2013), 79.

[22] *Doe v Unocal Corp*, 395 F .3d 932 (9th Cir 2002).

[23] *Sinaltrainal v. Coca-Cola Co*. 256 F. Supp. 2d 1345 (S.D. Fla. 2003).

[24] *Flomo v. Firestone Nat. Rubber Co., LLC,* 643 F.3d 1013, 1021 (7th Cir. 2011).

[25] The settlement in *Licea v. Curaçao Drydock* Co., 584 F. Supp. 2d 1355, 1366 (S.D. Fla. 2008), was for $80 million.

[26] *Sosa v Alvarez-Machain*, 542 US 692, 732 (2004)

[27] *Kiobel*, above n 2, per Kennedy CJ.

(yet another) ATS suit against Drummond, a US-based coal corporation, regarding the murder of three trade unionists in its Colombian operations.[28] To be sure, the eye of the jurisdictional needle through which ATS litigation must pass has been progressively narrowed (now, effectively, excluding all non-US corporations, or at least those without a substantial presence or decision-making capacity in the US),[29] but it is certainly not shut. The determination that under the statute US District Courts must satisfy themselves that they have both personal and subject matter jurisdiction according to the relevance or association of the case to the US is hardly novel. It is standard fare in tort law, whether involving actions executed overseas or at home.

Ongoing litigation against multinational corporations, especially in tort law, is, as Cees van Dam argues, a potentially powerful deterrent against corporate wrongdoing.[30] It represents an increasingly tried and tested means by which to hold companies accountable for their human rights abuses in a litigious context. Corporations at the top should seek to avoid such abuses, and thereby the litigation that follows, by managing their supply chains through proper, proactive due diligence.

European Experience – Tort Law:

European jurisdictions have also provided home country alternative routes to the ATS in terms of litigation against corporations for direct or indirect involvement in human rights violations. As van Dam points out, this has been achieved on the basis of negligence claims in tort, rather than any statutory equivalent of the ATS.[31] Whilst these claims have not been directly expressed in terms of international human rights language or standards, these may certainly be implied and thereby act as an important complimentary private law enforcer of human rights against corporations.[32] The UK experience in the use of tort law, which has achieved multiple settlements, indicates that such litigation can capture human rights abuses by home-based corporations regarding the actions of their subsidiaries, partners or suppliers overseas.[33]

Accord on Fire and Building Safety

So, with the expanded appetite for pursuing ordinary tortious actions against corporations in various jurisdictions, together with the still available option of invoking the extraordinary ATS, there remains a

[28] Proctor J granted summary judgment to the defendants in *Balcero, et al v Drummond Company Inc. , et al* , No. 2:09-CV-1041-RDP (N.D. Ala.) (25 July 2013), reasoning that "the seismic shift that *Kiobel* has caused on the legal landscape" meant that, in his opinion, not even the allegations of actions taken by Drummond officials on US soil that lead directly to the murders in Colombia (namely company payments made to the paramilitary organization responsible for the killings) substantially touched and concerned the territory of the US, and that the only matter of concern was where the murders took place. As such, he reasoned, the ATS claim failed for lack of jurisdiction.

[29] Thus, for example, whereas the US Supreme Court has held German-based Damlier AG not to be amenable to suit in the US under the ATS because the alleged tortious conduct occurred "entirely outside the United States"(*Damlier AG v Bauman et al*, 134 S.Ct. 746 (2014), at 1.), the Ninth Circuit Court of Appeals, has permitted an ATS claim to proceed against a group of USA-based companies (including Nestle USA) because part of the alleged tortious conduct, the plaintiffs claim, "occurred within the United States", and as such, in the Court's opinion, there are grounds to believe that it may fulfill *Kiobel's* "touch and concern" test (*Doe v Nestle USA, Inc., et al*, No. 10-56739, D.C. No.2:05-CV-05133-SVW-JTL (C.D. Calif.) (4 September 2014), at 31.

[30] Cees van Dam, "Tort Law and Human Rights: Brothers in Arms on the Role of Tort Law in the Area of Business and Human Rights" (2011) 2 JETL 211, 254.

[31] Ibid 253-254.

[32] Ibid 254.

[33] *See, e.g., Ngcobo v. Thor Chems. Holdings Ltd,* T.L.R. 10 (Eng.); *Sithole v. Thor Chems. Holdings*, [1999] EWCA (Civ) 706, (appeal taken from Eng.). See further, Richard Meeran, "Tort Litigation Against Multinational Corporations for Violation of Human Rights: An Overview of the Position Outside the United States" (2011) 3 *City University of Hong Kong Law Review*, 1.

palpable litigation risk for Western-based corporations, including those headquartered in the US or with significant US interests. And even if any such civil suits are unsuccessful in obtaining a judgment, as the torts and ATS experiences have shown, the reputational and commercial costs associated can certainly be significant, warranting close attention to preventive measures such as these accords and agreements.

As such, it is not therefore all that surprising that many leading retail corporations have sought to establish binding cross-border agreements regarding their supply chains[34] that include human rights due diligence procedures. Notably, in the aftermath of Rana Plaza, an international plan to improve safety conditions at garment factories in Bangladesh, known as the *Accord on Fire and Building Safety*,[35] was developed committing retailers to help finance safety upgrades in Bangladeshi factories. Gaining more than 150 signatories including retailers, union leaders and government officials and spanning over 20 countries,[36] the Accord represents an attempt to better manage the risks of supply chain infractions of corporations caused by the inadequate maintenance of health and safety standards. The imposition of inspection and public reporting requirements for buyers and suppliers entering into or embracing the plan is an important initiative that helps to ensure more effective supply chain management.

Even so, some corporations have simply refused to enter any accords or potentially binding agreements.[37] Rather than seeking to better manage their supply chains to avoid the risk of future human rights abuses, they risk being exposed to the consequences of existing and future human rights infractions. As the legal adviser to the National Retail Federation Johan Lubbe testified before the US Senate, the "legal enforceable obligations" emerging from the Accord have evoked a evident sense of fear that some corporations such as Walmart and Gap will be held liable for a variety of human rights infringements that might occur throughout the supply chain.[38] Whilst such corporations are in the minority, it nevertheless reflects some residual level of resistance to, or denial of, suggestions that their existing supply chain management systems may fail to ensure against such abuses occurring and that thereby they are exposed consequent outrage or litigation, or both.

The Future

It is now clear that the fact of alleged human rights abuses occurring outside one's home jurisdiction does not constitute a shield against liability under home state laws. The reputational, economic and legal risks facing corporations at the top of the supply chain for human rights infractions compel such corporations to assess and reassess their supply chain management systems. Litigation under the ATS, as well as other tort-based theories of liability in the US, UK and Europe provide claimants with several options for seeking remedies for human rights abuses occurring abroad. Furthermore, corporations are increasingly expected to abide by the UN Guiding Principles (not least because so many corporations have voiced their enthusiastic support of them), home-state regulations and various binding agreements and accords. In this post-Rana Plaza legal environment, therefore, it is essential that corporations and their legal advisors to

[34] For example, Abercrombie & Fitch, Adidas, American Eagle, Benetton, Carrefour, Marks and Spencer, John Lewis, Puma, Primark, PVH (owner of the Calvin Klein and Tommy Hilfiger brands), Tesco and Woolworth Australia, have all recently signed the Accord on Fire and Building Safety in Bangladesh (see following footnote).
[35] Accord on Fire and Building Safety in Bangladesh (May 2013)
< http://bangladeshaccord.org/wp-content/uploads/2013/10/the_accord.pdf>
[36] Accord on Fire and Building Safety in Bangladesh, *Signatories*:
<http://bangladeshaccord.org/signatories/>
[37] For instance Gap and Walmart, which stance is due, in part, both claim, to their own ongoing efforts in reviewing and regulating their suppliers; see Lubbe Testimony above, n.5.
[38] Lubbe testimony above, n 5.

implement enhanced human rights due diligence procedures and be aware of the risk of legal action being taken against them in any of the jurisdictions in which, or out of which, they operate.

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