

Forum: Economic and Social Council (ECOSOC)

Issue #1: Measures to enforce corporate accountability for environmental and labor exploitation in global supply chains

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Introduction

The issue of enforcing corporate accountability for environmental and labor exploitation in global supply chains focuses on addressing multinational corporations.

Multinational corporations have been increasing over time. These companies usually create unsafe environments for workers by abusing practices such as child labor or forced labor, and create harsh conditions by exposing them to toxic industries and deforestation in their suppliers. Additionally, this issue gained accountability around 1990, as there was an accelerated outsourcing of production to developing countries, highlighted by events such as the Rana Plaza building collapse in April 2013 (Industrial-Union). This collapse led to 1,134 people's deaths (Clean Clothes). It has also been seen that the ongoing results of the palm oil industry's deforestation. The International Labour Organization (ILO) estimates that around 50 million people are living in modern slavery with underpaid salaries, in some cases no salary, and forced labor (Thomson Reuters). According to the International Labour Organization, human trafficking generates \$236 billion in illicit profits annually; the people affected in these cases are regularly women, migrants, and indigenous communities.

This issue can be highly controversial because there are disagreements over how strict regulations should be. Furthermore, some companies and countries create stronger laws, which help prevent short-term abuses by penalizing companies and environmental abuses; however, they can also lead to a significant increase in costs. Popular companies such as Coca-Cola, Nestle, and more report disagreements that indirect suppliers in deeper tiers of global chains, where there are more human rights and environmental risk issues, will not be subjected to due diligence (Solidaridad). This issue is vital for ECOSOC, as it connects to SDGs such as Goal 8, which focuses on decent work and economic growth. Also, Goal 12, which creates a significance of responsible consumption. Furthermore, it aligns with global standards by protecting workers' rights and stabilizing economies without causing environmental collapse and without disrupting trade or supply chains (United Nations).

Definition of Key Terms

Global supply chain: A global supply chain is the network of suppliers, factories, workers, transportation systems, and companies involved in producing and delivering goods across different countries. Since many products are made through several stages in different places, it can be difficult to track where labor exploitation or environmental

damage happens (Syracuse University International Law and Commerce).

Corporate accountability: The legal and ethical obligation of companies to answer for the social, labor, and environmental impacts of their actions and supply chains.

Due diligence: The process by which companies identify, prevent, and mitigate risks of human rights abuses and environmental harm in their operations and supply chains.

Labor exploitation: The unfair or harmful treatment of workers, including forced labor, child labor, wage theft, unsafe conditions, and excessive working hours.

Environmental exploitation: The destruction or misuse of natural resources through practices such as deforestation, pollution, and resource-intensive production.

Forced Labor: Work carried out under threat, coercion, or penalty, without the worker's genuine consent.

Child Labor: Employment of children in work that is harmful, exploitative, or interferes with their education and development.

Supplier tiers: The layers of suppliers in a supply chain; deeper tiers are often less visible and harder to regulate.

Sustainable Development Goal 8: A UN goal focused on decent work, economic growth, and fair labor conditions.

Sustainable Development Goal 12: A UN goal focused on responsible consumption and production, including more sustainable supply chains.

General Overview

The issue of corporate accountability in global supply chains refers to the responsibility of multinational corporations to prevent, identify, and address environmental damage

and labor exploitation linked to their production networks. This topic has gained increasing attention as companies have expanded outsourcing to lower-cost countries, making many supply chains harder to monitor, especially in sectors such as textiles, agriculture, mining, and manufacturing, where abuses like child labor, forced labor, unsafe workplaces, and deforestation are more common. Events such as the Rana Plaza collapse in 2013 exposed the human cost of weak oversight in global production systems and intensified international debate over whether voluntary corporate standards are sufficient (Syracuse Journal of International Law and Commerce; Stockholm University).

This Issue is especially relevant because many harmful practices occur in the deeper tiers of supply chains, where companies often claim limited visibility or legal responsibility. In response, governments and international actors have increasingly supported due diligence laws, transparency requirements, and other regulatory measures designed to hold corporations accountable for violations of both labor and environmental standards. These efforts are closely tied to Sustainable Development Goal 8 on decent work and economic growth, as well as Sustainable Development Goal 12 on responsible consumption and production (Syracuse Journal of International Law and Commerce; European Center for Constitutional and Human Rights; UN Global Compact).

Major Parties Involved and Their Views

European union

The EU introduced the CSDDD in 2024. The aim of corporate sustainability due diligence was to foster sustainable and responsible behaviors within companies' operations and across their supply and global chains. The new rules help to regulate companies' adverse human rights impacts (European Commission). This also includes climate change transition plans aligned with the Paris Agreement. In addition, member states are required to enforce penalties for non-compliance, enforcing financial penalties up to 5% of the company's global net turnover (jilc). It connects to national laws, as abuses like deforestation and labor rights violations happen within a company.

Germany

Germany, which has many strong manufacturing powerhouses, enacted the Supply Chain Due Diligence Act. Like many other firms with more than 1,000 staff, they require companies to set up risk management systems. They also have to publish annual reports on human rights and environmental impacts, as they require standards. German companies, mainly engineering companies, have difficulties supplying materials mined in China, Africa, or South America that pass through multiple processes before they can be seen and reached in factories in Germany (Finance Yahoo).

United States

In the United States, they have reinforced and created strong laws and actions with a different approach than in Europe. For instance, the US took action in 2024 when the Securities and Exchange Commission (SEC) proposed different climate disclosure laws. Additionally, they require companies in the United States to include specific information about climate change in their financial reports. This includes how climate risks can affect their businesses economically and environmentally. It aims to give investors clear, comparable information to then make improvements in their future decisions. Although these rules were supposed to start around May 2024, they have been temporarily paused. As one of the largest buyers of goods, for example, Volkswagen's \$14.7 billion settlement for deceiving customers and violating environmental laws was "one of the largest consumer settlements in U.S. history" (The Justice Journal). Being extremely large in buying goods, they rely mostly on cheap labor, mainly in Asia and Latin America, contributing to exploitation issues.

China

The "factory of the world," China manufactures around 4.66 trillion and roughly 27.7% of products worldwide (Safeguard Global). China focuses on manufacturing electronics, textiles, and machinery; these companies and factories often rely on workers with illegal contracts and unsafe environments. China has a large range of supply chain emissions due to its large manufacturing hub. China is affected by modern slavery within its borders; as one of the world's largest economies, China is being exposed to the risk of modern slavery through the amount of products it imports.

International Labour Organization (ILO)

The International Labour Organization focuses on social justice and internationally recognized human and labour rights by creating an overall, universal, and lasting peace. The only tripartite U.N. agency since 1919, the ILO brings together governments, employers, and workers of 187 member states. When bringing these workers together, they develop policies and programs that help to enforce decent work for all genders and all cultures (International Labour Organization). This organization estimates that 50 million people are living in slavery and that human trafficking generates around \$236 billion in illegal profits a year. ILO advocates stronger policies to support workers and their environment (Thomson Reuters).

United Nations Global Compact (UNGC)

The United Nations Global Compact is the world's largest corporate sustainability initiative. It focuses on calling on companies to align their different and flexible strategies and operations with universal principles of human rights. Also, they create new corruption and take actions that align with society's goals. UNGC has had over 25,000 participants from 167 countries. Throughout these policies and agreements, companies commit to applying these principles in their operations and supply chains (United Nations Global Compact).

Timeline of Events, Relevant Resolutions, Treaties, and Events

Date	Description of Event
1976	The OECD Guidelines for Multinational Enterprises have been a strong focal point for cooperation among member countries, specifically in international direct investments and multinational enterprises. It was founded in 1976; since then, it has created a huge strength in various ways over the past 24 years ("University of Minnesota Human Rights Library"). The OECD Guidelines were expanded by including terms of business relations, which

would also connect to the supply chain, and the concept of due diligence was introduced (OECD Guidelines).

- 1977 The International Labour Organization, also known as the ILO governing body, took action on this important issue by 1977. It was used due to concerns about multinational enterprises and social policy, known as the MNE Declaration (Geneva International). It inspired good practices and governments and workers to cooperate on employment creation, training, and working conditions throughout the global supply chain
- 2011 In June 2011, they were proposed by UN special representative on business and human rights John Ruggie and endorsed by the UN Human Rights Council. They established the UN Working Group on Business and Human Rights (Business). In 2011, the OECD Guidelines were last updated with a new human rights chapter; this would also influence UNGP due diligence concepts and strengthen supply chain provisions on conflict minerals. It now covers 49 countries and various corporate policies worldwide (OECD Guidelines).
- 2013 The Rana Plaza collapse in April 2013 killed around 1,134 people. A textile factory in Bangladesh, where thousands of clothes were manufactured for brands such as Mango, Primark, and Benetton. This collapse was one of the latest disasters in a series of fatal factory fires. Many workers were killed despite many being checked against international accountability standards (London).
- 2017 In 2017, the vigilance law came out to prevent companies' social environment and governance risks associated with their activities and those of their subsidiaries and business partners. 5,000 French or 10,000 global employees to identify and prevent annual plans, which help address human rights and

safety (Gottlieb).

- 2021 In 2021, the German Bundestag passed a national action plan on business and human rights alongside supply chain acts called the LSG and SCDDA. They obligate large firms, normally around 3,000 employees initially, to implement risk management systems and prevention plans (White & Case). In addition, the German Parliament passed the "Act on Corporate Due Diligence in Supply Chains" on 11 June 2021.
- 2022 Governments across the world are trying to eliminate forced labor and other social and environmental abuses from the supply chains. Countries such as Germany, France, the UK, and the Netherlands are key countries planning on eliminating these issues. Furthermore, in 2022, the UFLPA banned the importation of goods or materials made wholly or mainly in China's Xinjiang region, which produces cotton, tomatoes, and polysilicon for solar panels, that were made with forced labor, meaning they would require these factors to prove clean supply chains (trade beyond).
- 2024 In 2024, the EU Council managed to reach consensus on the Corporate Sustainability Due Diligence Directive, also known as CS3D. Although there were some issues, they managed to carry on. The CS3D helped obligate companies to address negative impacts caused by commercial activities, which would connect to affecting both an environmental and a human rights perspective. The progress presents a pivotal legislative milestone in Europe's climate ambitions and strategies (Jilc).
- 2026 On April 7, 2026, China's State Council published the regulations on industrial and supply chain security; this took immediate effect upon publication with no transition. For

multinational companies (MNCs), these regulations extend potential regulatory scrutiny. Lastly, responses to Western due diligence laws are pruning Chinese factories (Morgan Lewis).

United Nations Involvement

The United Nations has been involved in this issue through several frameworks and organizations that focus on human rights, labor protection, and responsible business conduct. One of the most important UN efforts is the UN Guiding Principles on Business and Human Rights, which were endorsed by the Human Rights Council in 2011. These principles explain that governments have a duty to protect human rights, companies have a responsibility to respect human rights, and victims of abuse should have access to justice and remedies.

The International Labour Organization (ILO) also plays a major role in addressing labor exploitation in supply chains. ILO creates international labor standards and works with governments, employers, and workers to promote fair wages, safe working conditions, and the elimination of forced labor and child labor. Since global supply chains often involve workers in countries with weaker labor protections, the ILO helps guide countries in improving labor laws and enforcement.

Another important UN initiative is the United Nations Global Compact, which encourages companies to follow principles related to human rights, labor rights, environmental protection, and anti-corruption. Through this initiative, companies are encouraged to make their operations and supply chains more responsible and sustainable.

However, a major challenge is that many UN frameworks are voluntary. This means that the UN can guide, encourage, and pressure companies and governments, but enforcement often depends on national laws. As a result, some companies may follow these standards seriously, while others may only make public commitments without taking strong action.

Evaluation of Previous Attempts to Resolve the Issue

General international frameworks and treaties

The OECD guidelines were first introduced in 1976; however, they have been revised multiple times throughout the years. The OECD guidelines are established and have become the world's most comprehensive set of government-backed recommendations for responsible business conduct, creating a large number of legal workers working in good environments. It works to build better policies for better lives. By establishing human rights and environmental efforts, it connects to the National Contract Point (NCP) system, as the key government institution responsible for furthering effective implementation of the guidelines. However, there have been various evaluations of these efforts, which have demonstrated a fundamental weakening of the NCP's lack of authority to impose binding sanctions or financial penalties. While the guidelines have worked successfully by helping increase corporate transparency, they still face the urge to prevent systemic exploitation, mainly in sectors such as mining. Furthermore, the Rana Plaza collapse in Bangladesh was one of the worst industrial incidents ever for the garment industry. In addition, workers struggled for justice for Rana Plaza and other factories. According to Rana Plaza, 1,134 people were killed, showing that there was a massive issue with environmental safety (Rana Plaza). Unlike previous systems that have been seen as a failure to understand structural failures at Rana Plaza, the Accord mandated independence and showed transparent safety inspections, which required brands to fund factory repairs.

Targeted efforts by global organizations

The International Labour Organization, also known as the ILO, helps with concerns regarding multinational enterprises and social policies, known as the MNE Declaration. Furthermore, it helps illustrate good practice and guides the conduct of multinational enterprises and their relationship with host governments, connecting to helping their workers and employers of organizations (Geneva Internationale). Because the ILO doesn't have a specific supply chain convention, legal "grey zones," which are relocated production sites that help in avoiding accountability, can ignore countries with weaker and smaller domestic labor protections. Furthermore, in 2017, the vigilance law was introduced as the first national law to help with supply chain responsibilities. The

French corporate duty of vigilance law places pressure on large companies in France to identify and prevent risks to human and environmental rights. The law was presented to improve the corporate social responsibility programs of the companies in scope ("Assent Inc."). Lastly, the European Union's corporate sustainability due diligence directive was first introduced in 2024. Although at first there were various issues, including facing challenges with compliance costs or legal issues, the law eventually was approved. It helped obligate companies to address negative impacts caused by commercial activities that could potentially affect human rights.

Possible Solutions

Delegates may consider solutions that strengthen corporate accountability while still allowing countries to maintain economic growth and international trade. One possible approach is encouraging companies to conduct stronger checks on their supply chains, especially in industries where labor exploitation and environmental damage are more common. This could help companies identify risks before serious harm occurs.

Another possible area to focus on is improving transparency. Delegates may explore ways for companies to share clearer information about their supplies, working conditions, and environmental practices. Greater transparency could make it easier for governments, consumers, and international organizations to recognize harmful practices.

Delegates could also consider how national governments and international organizations can work together to improve enforcement. This may include stronger monitoring systems, better labor inspections, or environmental standards that help prevent abuse in global supply chains.

A further solution could involve supporting developing countries that may lack the funding, technology, or legal systems needed to properly monitor supply chains. International cooperation could help these states protect workers and the environment without placing too much pressure on their economies.

Finally, delegates may discuss ways to balance accountability with economic fairness. Since many countries depend on global trade and foreign investments, solutions should aim to reduce exploitation without completely disrupting supply chains or harming workers who depend on these jobs.

Sustainable Development Goal (SDG)

SDG 8 is Decent Work and Economic Growth. This is important because corporate accountability is closely connected to workers' rights. Forces such as labor exploitation, child labor, unsafe workplaces, and unfair wages prevent people from having decent work. When companies are held accountable, workers are more likely to receive fair treatment, safer conditions, and better economic opportunities. This supports economic growth in a way that does not depend on exploitation.

SDG 12 is Responsible Consumption and Production. This is also highly relevant because global supply chains shape how products are made, consumed, and disposed of. If companies use suppliers that pollute rivers, destroy forests, or waste resources, then production is not sustainable. Stronger accountability can encourage businesses to reduce environmental harm, use resources responsibly, and provide consumers with products that are made more ethically.

Appendix

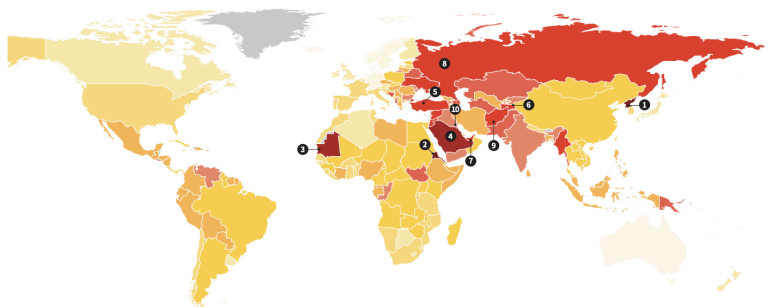


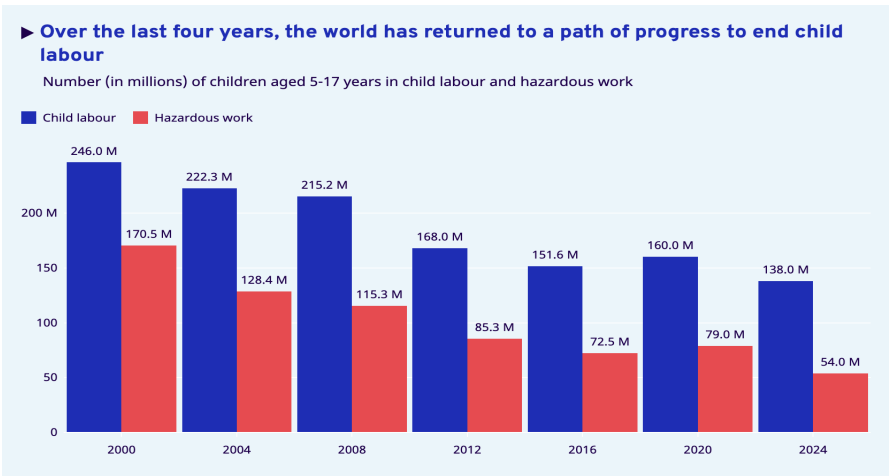
Figure 5
Estimated prevalence of modern slavery by country
(noting estimated prevalence per 1,000 population for the 10 countries with highest prevalence)



Rank	Country	Prevalence
1	North Korea	104.6
2	Eritrea	90.3
3	Mauritania	32.0
4	Saudi Arabia	21.3
5	Türkiye	15.6
6	Tajikistan	14.0
7	United Arab Emirates	13.4
8	Russia	13.0
9	Afghanistan	13.0
10	Kuwait	13.0

Source A: In this global map, a representation is shown that shows an estimate of the number of people in modern slavery per 1,000 people around the world, with countries such as North Korea (104.6), Eritrea (90.3), and Mauritania (32.0) having the highest rates. However, a clear contrast is seen throughout the map, as in continents such as Europe. North and South America have lower levels, demonstrating how exploitation is more focused in regions with poorer governance control, and it links to global supply chains, reinforcing the need for strong international cooperation (“Map | Walk Free”).

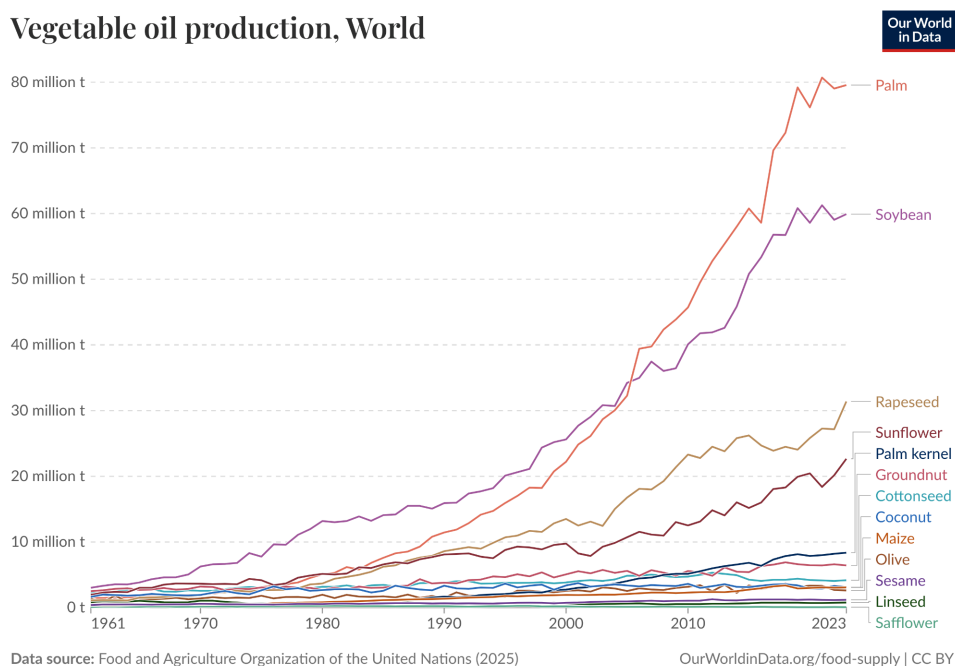
Source B:



Source B: This source and graph it shows an estimate of children aged 15 to 17 involved in child labor and hazardous work conditions from the years 2000 until 2024. In addition, this data graph shows a clear decrease in exploitation over the years. Even though there are millions of children being exploited in harsh working conditions. Additionally, with over 138.0 million children in labor in 2024, demonstrating that urgent care is needed. Moreover, the data shows significant progress, although child labor remains a global issue around the world. These issues also strongly connect to supply chains in industries such as agriculture and manufacturing. Lastly, this data graph shows efforts from organizations and countries, but they are still not enough to fully banish exploitation ("2024 Global Estimates of Child Labour in Figures").

Source C:

Vegetable oil production, World



Source C: The graph above shows a data graph about global vegetable oil production over time; it illustrates a strong outlier, as palm oil significantly increased from 0 to around 80 million tons by 2023. In addition, soybeans also have a high production of more than 70 million tons. Usually, in these productions, especially in palm oil production, the industries are connected to deforestation and environmental harm

("Deforestation & Palm Oil - Sustainable Palm Oil Choice"). Regions such as Southeast Asia highlight demands in supply chains, which show the need for better international reinforcement (Carter et al.).

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