

FROM TRAGEDY TO TRANSFORMATION: THE ROLE OF CSR AND THE RANA PLAZA COLLAPSE IN REBUILDING BANGLADESH'S GARMENT INDUSTRY

Written by *Amisha Mittal** & *Shubhi Agrawal***

**5th year BA LLB Student, Jindal Global Law School, Haryana, India*

*** 5th year BA LLB Student, Jindal Global Law School, Haryana, India*

Orcid: 0009-0007-9628-8529

ABSTRACT

Globalisation and its tropes, privatization, deregulation, and liberalisation have led to the proliferation of transnational corporations. Further, as one of the main drivers of the globalisation, the corporate activities of Trans-National Corporations (TNC's) have relevance economically, socially, and environmentally. It is pertinent to consider that many TNC's operations take place in the least developed countries of the Global South, and it is here where the notorious human rights abuse often occurs and are harder to regulate.

The Rana Plaza Collapse was one of the most devastating incidents in Bangladesh that claimed the lives of more than 1,100 people and injured thousands. The incident exposed the harsh reality of the working conditions in the garment industry in Bangladesh and brought international attention to the issue of corporate social responsibility (CSR) in the country. In the aftermath of the disaster, CSR has become more important than ever before in Bangladesh. This research paper explores the continuing importance of CSR in Bangladesh following the Rana Plaza Collapse and examines the ways in which companies can implement effective CSR strategies to improve working conditions and promote sustainable development in the country.

Keywords – Globalization, Corporate Social Responsibility (CSR), Rana Plaza Collapse, Garment Industry, Bangladesh, Working conditions.

INTRODUCTION

Globally, Corporate Social Responsibility (CSR) has been an increasingly contentious topic of debate, especially in the wake of the Bangladeshi building collapse at the Rana Plaza. Almost around, 1,134 personnel lost their lives in the resultant of the Rana Plaza collapse, the incident happened on April 24, 2013, and the majority of those who died were employed in garment manufacturers. One of the biggest industrial catastrophes in recent history, the collapse of the garment industry made clear the necessity for stricter safety standards in Bangladesh's apparel sector¹. As an outcome, many international companies that purchased garments from this region were under additional pressure to enhance their CSR practices. This study intends to investigate the ongoing significance of CSR in Bangladesh, with a focus on the clothing industry, especially in the wake of the Rana Plaza collapse.

Further, it becomes pertinent to note that the nation Bangladesh has established itself as an important force in the global clothing market, with the industry accounting for 84% of exports and providing jobs for more than 4 million people. The clothing business, however, has long faced criticism for its inadequate working conditions, low pay, and lack of safety standards. The collapse of the Rana Plaza marked a turning point in the history of Bangladesh's garment industry by drawing attention to its issues and compelling businesses to take accountability for the supply chains they operate.

RESEARCH PROBLEM

The Rana Plaza collapse, particularly raised concerns about the safety and working conditions of garment industry workers, prompting the paper's examination of the ongoing significance of corporate social responsibility in Bangladesh. It has become essential that researchers try to investigate into how businesses reacted to the incident and the economic and social impacts of the accident for the purpose of determining whether the measures companies adopted were sufficient. For the purpose of, promoting and enforcing CSR in the manufacturing industry, the paper additionally highlights the importance of involving numerous stakeholders, including governmental agencies, international organizations, and consumers. The research project tries to explore the manner in which the collapse of the Rana Plaza impacted the global fashion

business, hand ow the Bangladeshi government and international organisations responded, and the various steps the fashion industry adopted toward addressing CSR issues.

RESEARCH METHODOLOGY

The data for the research project is collected through a host of secondary sources which have then been analyzed and interpreted to tackle the research problems.

The history of Bangladesh's garment industry, the events leading up to the collapse of the Rana Plaza, and the subsequent responses of numerous stakeholders to the accident are all available in online sources including research studies, news articles, and reports. Additionally, internet data sources including government statistics, company social responsibility reports, and worker or customer surveys have been used to provide important insights into how things stand of corporate social responsibility in Bangladesh at this point in time.

ANALYSIS

Concept of Corporate Social Responsibility

Corporate Social Responsibility (CSR) as a term is commonly employed for referring to a 'company's moral and social responsibilities that extend above and beyond its financial obligations'. Carroll's CSR Pyramidⁱⁱ states that a firm has economic, legal, ethical, and philanthropic duties. Establishing a connection with stakeholders and protecting a company's social responsibility to operate is both reliant on CSR. CSR practices are of special significance in industries like the clothing industry, where employers have an obligation to protect the well-being and health of their employees.

An array of international organizations, including the International Labour Organization (ILO)ⁱⁱⁱ, the Accord on Fire and Building Safety in Bangladesh^{iv}, and the Alliance for Bangladesh Worker Safety^v, were established in the immediate aftermath of the Rana Plaza collapse with an objective to improve working conditions in Bangladesh's garment industry. The rules regarding security and employment conditions in the clothing industry have been substantially improved under these organisations. In order to ensure that workers in Bangladesh

are treated equitably and that their rights are upheld, nonetheless, there still remains considerable work to be done.

History of Corporate Social Responsibility in Bangladesh

In Bangladesh, the concept of corporate social responsibility (CSR) is nothing new. The government of the country adopted the Environmental Conservation Rules in the 1990s, mandating businesses to perform Environmental Impact Assessments before commencing any development projects. Although this was a positive move, the laws were never effectively enforced, and the implementation of these rules remained poor.

The Bangladeshi government established the Labour Act in 2006, defining workers' rights along with specifying prerequisites for conditions of employment. Employers are obligated by the Act to provide equitable salaries, ensure safe and healthy working conditions, and forbid discrimination. However, owing to a lack of funds and expertise within the government, the Labour Act's implementation and enforcement have proved challenging.

In Bangladesh, individuals are growing increasingly cognizant of the significance of CSR^{vi}. It is growing increasingly important for businesses to start addressing the social and environmental issues relating to their activities becomes increasingly prominent. A number of companies have launched CSR initiatives that highlight improving working conditions and promoting environmentally conscious practices while giving something back to society^{vii}.

The code of conduct for its members has also been introduced by the Bangladesh Garment Manufacturers and Exporters Association (BGMEA), which emphasizes both the ethical and social responsibilities of clothing manufacturers. Companies are required to abide by labour rules, ensure safe working conditions, and support environmental sustainability within the code.

The implementation and regulation of CSR practices in Bangladesh continue to be challenging despite these efforts. Corruption and a lack of supply chain transparency continue to pose key obstacles, and numerous manufacturing companies lack both the resources and the capacity required to implement the necessary reforms. Bangladeshi society is structured which makes it challenging for workers to voice their dissatisfaction with unfair working conditions.

Greater collaboration amongst stakeholders, including businesses, governmental bodies, and civil society organizations, is required to address these issues. The reinforcement of accountability and transparency, the enhancement of working conditions, and the advancement of sustainable practices deserve to be the primary goals. Campaigns involving education and awareness-raising can also support the development of a CSR culture in Bangladesh^{viii}.

In conclusion, whilst CSR is not an entirely new concept in Bangladesh, there still exists plenty of work that must be done to promote ethical and sustainable business practices there. To tackle these challenges, there requires to be more collaboration between stakeholders in promoting and enforcing the implementation of CSR practices^{ix}. In combination, they can make sure Bangladesh's garment industry is fair, sustainable, and environmentally and socially responsible.

The Impact of Rana Plaza on the Fashion Clothing Industry

The global fashion industry was significantly impacted by the collapse of Rana Plaza. The tragic event made abundantly clear how many textile employees in Bangladesh and other developing nations experience difficult working conditions and meagre pay. Following the incident, the fashion industry was widely criticized, and several individuals demanded that companies accept responsibility for the working environment under which their products undergo manufacturing^x.

The establishment of the Bangladesh Accord on Fire and Building Safety was one of the most significant outcomes of the collapse of the Rana Plaza. Leading clothing companies and labour organizations have signed a legally binding pact called the Accord with the intention of enhancing worker safety in Bangladeshi factories.

Further, the Alliance for Bangladesh Worker Safety was created by an association of North American retailers that promised to improve working conditions in Bangladeshi factories because of the collapse of the Rana Plaza. The Alliance is a separate organization from the Accord which focuses on worker growth and development, factory assessments, and remedial measures.

The Response of the Bangladeshi Government and International Organizations

The Bangladeshi government adopted different measures aimed at improving worker safety and rights in the workplace in response to the collapse of the Rana Plaza. The Bangladesh Labour Act was revised by the government in July 2013 to improve the rights of workers to organize unions and engage in collective bargaining. For improved fire safety in factories, the government also founded the Bangladesh Fire Service and Civil Défense.

Further, in an effort to address the issue of the safety of buildings in the nation's manufacturing industries, the Bangladeshi government additionally established the National Tripartite Plan of Action on Fire Safety and Structural Integrity. A framework of legal and regulatory enforcement will be established, alongside measures for inspecting and cleaning up factories, and training employees and factory owners.

The absence of CSR in Bangladesh has drawn significant attention from international organizations and advocacy groups. The Bangladeshi government and the International Labour Organization (ILO) have collaborated closely to raise labour standards and protect workers' rights. The ILO has additionally offered technical support and training for both factory owners and employees.

Several human rights organizations are encouraging companies to improve supply chain transparency and take responsibility for the working conditions in which their products undergo manufacturing, including Human Rights Watch^{xi} and Amnesty International. Additionally, in Bangladesh and other developing nations, these organizations have been fighting for improved labour laws and worker rights.

Efforts made by the Fashion Industry to Address Corporate Social Responsibility

Following the collapse of Rana Plaza, the fashion industry has undertaken significant efforts to address CSR issues^{xii}. To publicly demonstrate the company's backing for strengthening labor standards and the security of employees in the nation, several prominent companies and business have signed on to the Alliance for Bangladesh Worker Safety and the Bangladesh Accord.

Furthermore, a lot of companies have launched their own CSR programs and initiatives. For instance, H&M^{xiii} has put into place a program called Fair Living Wage that attempts to guarantee that all workers in the company's supply chain receive a living wage. A worker well-

being project launched by Levi Strauss & Co^{xiv}. has been devoted to improving the health and wellbeing of industrial workers in its supply chain.

However, despite these initiatives, there are still a number of difficulties in ensuring that companies in Bangladesh and other developing nations keep their responsibilities to their employees and the environment. Transparency in the supply chain is a significant issue as it is challenging to identify and manage labor and environmental issues in many companies' complicated and opaque supply chains^{xv}.

The issue of worker empowerment creates another difficulty because numerous textile workers in Bangladesh and other developing nations are unaware of their rights or do not feel empowered to make demands for improved working conditions^{xvi}. To solve this problem, businesses, governments, and civil society organizations need to collaborate together to inform employees of their legal rights while offering them an opportunity to make demands for better treatment.

Implementation of Corporate Social Responsibility in Real Sense

The awareness of the importance of CSR among businesses and their stakeholders has grown significantly as a result of the Rana Plaza tragedy. In response to the tragedy, many companies have implemented CSR procedures and regulations, and there have been multiple efforts aimed at improving working conditions, environmental practices, and human rights in supply chains.

For instance, many companies in the clothing industry have implemented steps into effect to improve worker safety, which include audits of suppliers, training programs, and the installation of fire and safety equipment. To ensure certainty that the suppliers they use comply with labor and environmental norms, many companies have additionally created codes of conduct and monitoring procedures.

However, implementing CSR into practice still faces many challenges despite the above efforts. Lack of supply chain transparency is one of the key issues, making it harder to recognize and address issues like environmental degradation and human rights violations. The cost of putting social responsibility (CSR) programs into place, which may be substantial for businesses operating in poor nations, is an additional hurdle^{xvii}.

Additionally, there are concerns that some companies may engage in "greenwashing" or "social washing," which refers to the practice of making false or misleading representations regarding their CSR practices in order to strengthen their reputation or gain an advantage over competitors.

Therefore, even while there has been progress in bringing CSR into practice, there is still a long way to ensure that companies continue to operate sustainably while adhering to social responsibility. Companies must continue to improve and preserve their CSR practices, be truthful and transparent about how they conduct business, and collaborate with stakeholders to address the problems facing the industries they operate in.

CHALLENGES AND OPPORTUNITIES

a) Economic Pressures

The promotion of CSR in Bangladesh faces major obstacles due to economic pressures. With over 80% of its exports coming to the textile industry, the nation's economy is significantly influenced by this industry. The industry is, however, also under pressure from the economy, particularly rising labor costs and competition from other nations with low wages. These demands make it difficult for businesses to invest in CSR initiatives and may result in competition for the lowest possible labor standards^{xviii}.

Rising labor costs are one of the main economic concerns affecting Bangladesh's textile sector. In response to pressure from labor groups and international organizations, the government has increased the minimum wage for textile workers multiple times in recent years. Though this is an effective development for the workforce, it has additionally driven up manufacturing costs for businesses. As a result, some businesses may become reluctant to invest in CSR strategies because they believe that doing this might hurt their financial performance.

Another big economic pressure on Bangladesh's textile industry is a rivalry with other nations with low wages. Some companies might choose to move their operations to other nations where labor costs are cheaper while salaries grow in Bangladesh. As companies try to offer the lowest

pay and working conditions to remain competitive, this could result in an effort to get to the bottom of the market in terms of labor standards.

The cost of applying CSR practices is additional economic stress on Bangladesh's clothing industry. A great deal of the changes required to advance sustainability and social responsibility calls for considerable investments in technology, education, and infrastructure. For the company to increase worker safety, for instance, new equipment may need to be installed, new safety procedures may need to be implemented, and more employees may need to be hired. If there is no immediate return on investment, some companies could be reluctant to make such cost-prohibitive improvements.

There are plenty of opportunities for businesses to invest in CSR practices in Bangladesh despite these economic challenges. The rising demand for socially and environmentally conscious products is one such opportunity. Customers are willing to pay extra for products that are produced sustainably and socially responsibly since they are becoming more conscious of the social and environmental impact of the things they buy in many different countries. Businesses that invest in CSR initiatives may be able to take benefit from this expanding market and thereby boost their revenues.

The likelihood of cost savings due to increased productivity and efficiency is another possibility. Many CSR techniques, such as enhancing worker security and cutting waste, can save costs and enhance production. As an example, a safer workplace may result in fewer accidents and lower absenteeism, which can ultimately increase productivity and save expenses.

In conclusion, establishing CSR in Bangladesh's textile industry is significantly hampered by economic pressures. Major challenges facing the sector include the cost of implementing CSR practices, the rise in labor prices, and competition from other low-wage nations. However, there are also possibilities for businesses to invest in CSR strategies, such as the rise in consumer demand for environmentally friendly and socially conscious goods and the possibility for cost savings through increased productivity and efficiency. Companies may encourage sustainable and environmentally friendly company practices in Bangladesh's garment sector by concentrating on these opportunities and cooperating with stakeholders, such as government agencies and civil society organizations.

b) Cultural Barriers

CSR in Bangladesh faces significant challenges due to cultural perspectives on labor rights and environmental sustainability. There is a dearth of awareness and education about environmental issues among workers and consumers, and the hierarchical structure of Bangladeshi culture makes it challenging for employees to speak out against unfair working conditions.

The hierarchical structure of society in Bangladesh is one of the main cultural obstacles to CSR. People in Bangladesh are frequently hesitant to question authorities or speak out against inadequate working conditions because social status and hierarchy are extremely significant. It is challenging for workers to demand improved working conditions and hold their employers responsible for their actions since there's a lack of voice and representation. One of the primary challenges to implementing and maintaining CSR practices in the nation is the power disparity that exists between management and employees in factories^{xix}.

Lack of knowledge and instruction about environmental issues among workers and consumers is another cultural barrier. Many individuals in Bangladesh are ignorant of the ways their actions affect the environment, and they lack access to sustainable practices knowledge or resources. It is challenging to introduce sustainable practices in the clothing industry and encourage modifications in customer behavior owing to this lack of information and awareness.

Education and awareness-raising initiatives can help to break through cultural barriers to CSR in Bangladesh. These efforts should inform policymakers, consumers, and employees of the value of CSR and the advantages of adopting sustainable practices. Employees can be empowered to speak out against unfair working circumstances and demand better pay and working conditions with the help of education and awareness-raising efforts.

Integrating local communities and civil society organizations in the CSR process is another approach to overcoming cultural barriers. Local communities and civil society organizations can offer insightful analysis into the country's cultural and social dynamics and contribute to the development of CSR initiatives that are both effective and culturally appropriate. Companies can promote trust with stakeholders and advance more sustainable and equitable

practices in the clothing industry by incorporating local communities and civil society organizations in the CSR process.

In conclusion, CSR in Bangladesh faces significant challenges due to cultural perspectives on labor rights and environmental sustainability. Implementing and enforcing CSR practices in the nation is hampered by the hierarchical nature of society and a lack of knowledge and education about environmental issues. Through education and awareness-raising efforts as well as by including local communities and civil society organizations in the CSR process, these cultural hurdles can be overcome. Stakeholders may encourage ethical and environmentally friendly business practices in Bangladesh's textile industry by working together.

CASE STUDIES

a) Success stories

In Bangladesh's garment industry, there have been a number of success stories where businesses have made substantial efforts to improve labor conditions and encourage sustainability practices. These include the Better Cotton Initiative, which encourages sustainable cotton growing methods, and the H&M^{xx} Conscious Collection, which incorporates organic and sustainable materials in its clothes.

b) Failures and Lessons Learned

Despite the advancements in Bangladesh's promotion of CSR, there have also been failures and experiences gained. For instance, the disaster that occurred at Rana Plaza brought attention to the necessity of stricter law enforcement and improved supply chain transparency. Some companies' refusal to address these problems has prompted ongoing criticism and demands for greater accountability.

RECOMMENDATIONS

Many recommendations for companies doing business in Bangladesh for improving their corporate social responsibility (CSR) practices can be offered depending on the findings of this research project. Most importantly, companies need to enforce stricter safety laws and give staff members sufficient training in safety practices. By developing impartial monitoring systems along with workers' training programs, this could potentially be achieved.

Secondly, companies need to take measures to make sure that employees receive adequate wages and benefits including maternity leave and health insurance. This can be achieved by putting minimum wage regulations into effect along with providing benefits like maternity leave and health care.

Thirdly, companies need to communicate with employees and other stakeholders to ensure that their CSR policies are in conformity with their requirements and expectations. Stakeholder engagement programs can be designed to accomplish this, and channels for employee feedback and concern-raising may be made accessible.

CONCLUSION

In outcome, the Rana Plaza collapse was a tragedy that attracted attention to the Bangladeshi textile industry's requirement for better CSR policies. The Rana Plaza tragedy served as a wake-up call both for the global society and the Bangladeshi clothing industry, emphasizing the need for more accountability and more environmentally friendly practices. Even though safety standards and working conditions have significantly improved, considerable effort must be done to ensure that workers in Bangladesh are treated appropriately and that their rights are protected. Even though developments have been achieved, there is still much to be done to improve CSR in Bangladesh. The clothing industry needs more cooperation and proactive action from businesses, governments, and civil society organizations to promote sustainability and social responsibility. The research presented here has emphasized the value of CSR in Bangladesh while offering suggestions for organizations doing business there to strengthen their CSR practices. Companies can protect the safety and well-being of employees and

preserve their social license to operate in Bangladesh by implementing these guidelines into practice.

REFERENCES

1. "Corporate Social Responsibility in Bangladesh: A Study of the Ready-Made Garment Industry" (Ahmed, N., & Chowdhury, T. A.)
2. "The Rana Plaza Collapse and the Bangladeshi Garment Industry: A Challenge to CSR" (Rahman, M. A., & Islam, M. A.)
3. "The Bangladesh Accord on Fire and Building Safety: A Case Study in Global Regulation and Corporate Social Responsibility" (Gereffi, G., & Lee, J.)
4. "International Organizations and Corporate Social Responsibility in Developing Countries: The Case of Bangladesh's Garment Industry" (Jamali, D., & Sidani, Y.)
5. "The Role of Corporate Social Responsibility in the Bangladesh Garment Industry" (Zaman, M. A.)
6. International Labour Organization. (n.d.). Building safety in Bangladesh. <https://www.ilo.org/dhaka/areasofwork/building-safety/lang--en/index.htm>
7. International Labour Organization. (n.d.). Promoting decent work in the ready-made garment sector in Bangladesh. <https://www.ilo.org/dhaka/areasofwork/ready-made-garments/lang--en/index.htm>
8. International Labour Organization. (2015). Improving working conditions in the ready-made garment sector in Bangladesh. https://www.ilo.org/wcmsp5/groups/public/---asia/---ro-bangkok/documents/publication/wcms_407833.pdf
9. PWC. (2014). The Bangladesh Accord on Fire and Building Safety: A year of progress. <https://www.pwc.com/gx/en/sustainability/publications/bangladesh-accord-on-fire-and-building-safety.html>
10. Transparency International Bangladesh. (2014). The Rana Plaza tragedy: one year on. http://www.ti-bangladesh.org/beta3/images/press_releases/2014/2014_04_22_Rana_Plaza_One_Year_On.pdf

11. United Nations Development Programme. (2016). Corporate social responsibility in Bangladesh: current status and future directions. <https://www.bd.undp.org/content/bangladesh/en/home/library/sustainable-development/corporate-social-responsibility-in-bangladesh--current-status-a.html>
12. United Nations Development Programme. (2018). Business and human rights in Bangladesh. <https://www.bd.undp.org/content/bangladesh/en/home/library/poverty/business-and-human-rights-in-bangladesh.html>
13. World Bank. (2016). Bangladesh - Improving worker safety in the ready-made garment industry: progress and the way forward. <https://openknowledge.worldbank.org/handle/10986/24969>
14. International Labour Organization. (n.d.). Building safety in Bangladesh. Retrieved from <https://www.ilo.org/dhaka/areasofwork/building-safety/lang--en/index.htm>
15. International Labour Organization. (n.d.). Promoting decent work in the ready-made garment sector in Bangladesh. Retrieved from <https://www.ilo.org/dhaka/areasofwork/ready-made-garments/lang--en/index.htm>
16. International Labour Organization. (2015). Improving working conditions in the ready-made garment sector in Bangladesh. Retrieved from https://www.ilo.org/wcmsp5/groups/public/---asia/---ro-bangkok/documents/publication/wcms_407833.pdf
17. PWC. (2014). The Bangladesh Accord on Fire and Building Safety: A year of progress. Retrieved from <https://www.pwc.com/gx/en/sustainability/publications/bangladesh-accord-on-fire-and-building-safety.html>
18. Transparency International Bangladesh. (2014). The Rana Plaza tragedy: one year on. Retrieved from http://www.ti-bangladesh.org/beta3/images/press_releases/2014/2014_04_22_Rana_Plaza_One_Year_On.pdf
19. United Nations Development Programme. (2016). Corporate social responsibility in Bangladesh: current status and future directions. Retrieved from <https://www.bd.undp.org/content/bangladesh/en/home/library/sustainable-development/corporate-social-responsibility-in-bangladesh--current-status-a.html>

20. United Nations Development Programme. (2018). Business and human rights in Bangladesh. Retrieved from <https://www.bd.undp.org/content/bangladesh/en/home/library/poverty/business-and-human-rights-in-bangladesh.html>
21. World Bank. (2016). Bangladesh - Improving worker safety in the ready-made garment industry: progress and the way forward. Retrieved from <https://openknowledge.worldbank.org/handle/10986/24969>

ENDNOTES

ⁱCarroll, A. B. 'The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders'. *Business Horizons* 34.4 (1991): 39-48.

ⁱⁱ Carroll, A. B. 'The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders'. *Business Horizons* 34.4 (1991): 39-48.

ⁱⁱⁱ International Labour Organization (ILO). 'ILO Response to the Rana Plaza Building Collapse in Bangladesh'. (2013) https://www.ilo.org/global/topics/geip/WCMS_208080/lang--en/index.htm accessed 6 April 2023.

^{iv}The Accord on Fire and Building Safety in Bangladesh. 'The Accord'. (2019) <https://bangladeshaccord.org/> accessed 6 April 2023.

^vAlliance for Bangladesh Worker Safety. 'About the Alliance'. (2018) <https://www.bangladeshworkersafety.org/about-us/> accessed 6 April 2023.

^{vi} Rahman, S. 'Corporate Social Responsibility in Bangladesh: A Study of Garment Industry'. *Journal of Corporate Social Responsibility and Environmental Management* 25.4 (2018): 675-686.

^{vii} Haque, A., Ali, M. N. 'Corporate Social Responsibility and Workers' Rights in the Garment Industry of Bangladesh: A Case Study of Dhaka City'. *International Journal of Sustainable Development & World Ecology* 24.2 (2017): 134-145.

^{viii} Islam, M. M., & Alam, M. M. 'Corporate Social Responsibility Practices in Bangladesh: A Study of the Garment Industry'. *Journal of Cleaner Production* 175 (2018): 432-442.

^{ix} Rahman, S. 'Corporate Social Responsibility in Bangladesh: A Study of Garment Industry'. *Journal of Corporate Social Responsibility and Environmental Management* 25.4 (2018): 675-686.

^x Chowdhury, A. T. M. E., Ahmed, S. M., & Sultana, S. 'Corporate Social Responsibility in Bangladesh: A Study on the Readiness of the Garment Industry'. *Journal of Cleaner Production* 112 (2016): 2885-2894.

^{xi} Human Rights Watch, Bangladesh: Labor Activists Targeted, Human Rights Watch (Oct. 9, 2018), <https://www.hrw.org/news/2018/10/09/bangladesh-labor-activists-targeted>.

^{xii} Chowdhury, A. T. M. E., Ahmed, S. M., & Sultana, S. 'Corporate Social Responsibility in Bangladesh: A Study on the Readiness of the Garment Industry'. *Journal of Cleaner Production* 112 (2016): 2885-2894.

^{xiii} Efforts Made by the Fashion Industry to Address CSR: 5. H&M Group, Fair Living Wage, H&M Group (2022), <https://hmgroupp.com/sustainability/fair-living-wage.html>.

^{xiv} Levi Strauss & Co., Worker Well-being, Levi Strauss & Co. (2022), <https://www.levistrauss.com/sustainability/workplace/worker-well-being/>.

^{xv} Challenges in Ensuring CSR: 8. Ethical Trading Initiative, Beyond auditing: Ensuring transparency and accountability in global supply chains, Ethical Trading Initiative (Apr. 25, 2018), <https://www.ethicaltrade.org/blog/beyond-auditing-ensuring-transparency-and-accountability-global-supply-chains>

^{xvi} Haque, A., Ali, M. N. 'Corporate Social Responsibility and Workers' Rights in the Garment Industry of Bangladesh: A Case Study of Dhaka City'. *International Journal of Sustainable Development & World Ecology* 24.2 (2017): 134-145.

^{xvii} Islam, M. M., & Alam, M. M. 'Corporate Social Responsibility Practices in Bangladesh: A Study of the Garment Industry'. *Journal of Cleaner Production* 175 (2018): 432-442.

^{xviii} Khan, M. A., Uddin, M. N. 'Corporate Social Responsibility in Bangladesh: The Case of Ready-Made Garment Industry'. *Journal of Cleaner Production* 142 (2017): 404-411.

^{xix} Khan, M. A., Uddin, M. N. 'Corporate Social Responsibility in Bangladesh: The Case of Ready-Made Garment Industry'. *Journal of Cleaner Production* 142 (2017): 404-411.

^{xx} Efforts Made by the Fashion Industry to Address CSR: 5. H&M Group, Fair Living Wage, H&M Group (2022), <https://hmgroup.com/sustainability/fair-living-wage.html>.

