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**CRITICAL ANALYSIS OF CORPORATE SOCIAL RESPONSIBILITY IN
THE GLOBAL SOUTH:
A CASE STUDY OF GROUPE CHIMIQUE TUNISIEN**

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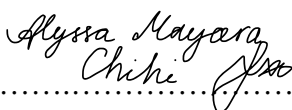
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Introduction

Throughout the years Corporate Social Responsibility has been exhibiting the dominant framework for the conceptualization and operationalization of corporate accountability. The evolution of CSR and gaining of its recognition within the international development scholarship, shaping business school of thought and setting the tendencies for the corporate reporting practices, indicate a broad belief that voluntary corporate activity can accommodate the pursuit for profit maximization together with the pledge for a sustainable development and just socio-environmental conduct. What it conceals in reality is a fundamental and progressively unsustainable assumption that the frameworks that it produces, being conceived within the institutional contexts of Global North, can be implemented into the historically exploited economic and social circumstances of the Global South. Indeed, the modern viewpoint on how Corporate Social Responsibility should operate can be proven to be rather indoctrinated and exclusive of perspectives based on the colonial legacies, extractive logic, economic dependencies and rather asymmetrical power relations that fundamentally structure the basis that serves as a starting point for the corporate accountability globally.

This thesis work follows the critical interrogation of the premise mentioned previously, creating an argument that revisits the conventional forms of CSR on the matter of systematic shortcomings, especially when applied to transnational corporations that are based in the Southern economic hemisphere. The dominance of such models, universalised through the international guidelines, standardization of report-making, is empirically and epistemologically misaligned with the complex realities that are shaped by decades of continuous extraction and exploitation. The evident dependency of the voluntary accord and enclosure in the growth-centric economic imperatives, accompanied by the ongoing ignorance to historical continuities make them as much inadequate as being prominently complicit in the social and environmental permanence. Hence, the illusion of accountability takes place, and at the same time the discourse in terms of material consequences of the corporate misconduct, the extractive nature of operation, alarming pollution situation and local communities neglect, remains closed.

Tunisian phosphate sector, represented by the Groupe Chimique Tunisien (GCT), is positioned at the critical point of excessive systematic failures in the corporate governance and its irresponsibility. Being a state-owned enterprise, with its operations within the strategically vital resource industry, GCT stands as an example that theoretically can be particularly altered and improved in terms of its responsible governance. Being fully owned by the state and integrated within the national development planning programs, together with its international inquiry via export markets and development finance, makes it possible under the assumption of CSR logic to generate the pathways to corporate responsibility and accountability. The ongoing catastrophic situation in Gabès, the region where Croupe Chimique Tunisien is located, traces back to not just the oversight of the current CSR frameworks, that could be more pressing in terms of the more accurate reporting, profound engagement with the non-primary stakeholders and present commitments. The critique goes beyond that: it is an outcome of a governance structure that serves the fundamental logic of export earnings and industrial progress over the social and environmental safety and well-being; the very topic that has a tendency to be completely ignored by the system is supposedly ought to be regulated.

In this regard, the choice of the case study for this research is not, by any means, accidental but is rather intentional. The fact is that most mainstream globally-accepted theories and practices, including those concerning concepts of sustainable development and corporate social responsibility, are being brought about conventionally ignoring the reality of Global South, or even perceiving it as a resource to exploit. They tend to be neglecting the historical upbringings, which makes it biased and somewhat less effectively applicable to such cases based in the countries of the Southern hemisphere. That is to say this bias is strongly represented in the CSR models that are created on the Eurocentric, or “Northern-centric” propositions, that are functional only for the specific, isolated contexts, exclusive of conditions, such as state regulation and so on. The development of the crisis regarding the case of Groupe Chimique Tunisien and its ongoing catastrophic outbreak stands out as a significant illustration as it manifests the the direct, tangible aftermath of the lack of corporate responsibility in the Global South, being yet another victim and a subject to the this flawed system of purposefully neglecting frameworks. This emergency that has been going on for decades and only worsening with years is characterised by the environmental contamination, community displacement and labour rights violations and

embodies not just as an isolated incident, or series of incidents, but takes part of the systematic failure. The case of Groupe Chimique Tunisien proves how the extractive logic inherited by the colonial and being brought about by neo-colonial economic structures continues to operate within the rule of modern, conventional corporate governance, maintaining the social and ecological damages and, at the same time, formally following the compliance with international standards way far from the profound and effective ones. The reason why GCT plays a crucial role is the fact that this case is relevant to the development of this study and its contribution to the field of Corporate Social Responsibility that is ethical, with a real effect, and inclusive of circumstances related to the realities of the Global South.

The Groupe Chimique Tunisien symbolizes these systematic failures ever since 1972, exposing how the plant has been emitting toxic fumes that devastate the quality of living in the area, among many the extreme intoxication of air. 2025 has been marked as a year with at least 122 reported cases of asphyxiation alone, accounting for 95% of Gabès' air pollution and is named a Mediterranean “hotspot” by the United Nations, escalating the diagnosis of bronchitis, asthma, high cancer rates and frequent cases of fainting among residents of the nearby zone of habitant (Adouni 2026). The expansive pollution problem has extended its influence to land territories and sea waters: phosphogypsum waste contaminating the Chott Essalem lagoon, ruining the crops and fisheries, essential to the local producer communities. This leads to the lack of basic protection of the working conditions, under which the workers undergo forced labour contracts and suffer from the lasting respiratory diseases, yet the company assures to be following the safety standards. In the meantime, the governorate tries to legally re-classify the main hazardous component phosphogypsum as risk-free and to engage with the project “green ammonia”, once again proving how the symbolic, superficial regulatory changes seem to be more important to the corporate, whilst the existing and intensifying environmental abuses carry on. In addition to that, the decree from 2017 that deals with the plant's dismantling plan was never sanctioned and brought to action, mirroring the gap between formal legal measures and on-the-ground effort. As a net of these factors, altogether the materiality of this research stands profoundly in the ambiguity and intentional commitment of a state-owned extractive corporation to the formal CSR obligations, yet simultaneously enabling the severe ecological and social situation.

Thus, the thesis is broken down into four chapters, building up the comprehensive critical analysis of Corporate Social Responsibility through the lens of realities of Global South, specifically across investigating the case of Groupe Chimique Tunisien:

- *Chapter 1: Transnational Corporate Social Irresponsibility* creates a foundation for the consequent examination, placing the current failures of corporate accountability in the perspective of their proper historical and structural realities. It discovers how these systematic relationships that were imposed under the French colonial rule during its protectorate in Tunisia and how it has persisted the process of nationalization and state ownership with the consequent adaptation of internationally recognised CSR frameworks. The critique of shareholder governance takes place with a further explanation of the corporate structures and its reproduction of exploitative imperatives;
- *Chapter 2: Literature Review & Theoretical Synthesis* follows up the evolution of the CSR scholarship with its origins from the Northern economic hemisphere and its corporate ideology and its manifestations in ESG measurement and stakeholder engagement models and standards of sustainability reports, establishing its connection with the exclusion of the perspectives from the Global South and normalization of growth-centric economic imperatives. The shift in the priorities within the scholarship is being studied, revising the related to the conceptualization of corporate accountability principles and metrics that are then accompanied by the analysis of the alternative frameworks that promise a more adequate approach to the challenges that GCT face;
- *Chapter 3: The Case Study – Groupe Chimique Tunisien (GCT) as the Litmus Paper to the Flawed System* locates the case as a diagnostic tool that traces the colonial origins of the phosphate sector and proof of how the current corporate logics are maintained through nationalization and state regulation, yet systematically affecting the local communities from taking part in decision-making, masking social and environmental degradation under the corporate narrative of responsibility;
- *Chapter 4: The Aftermath Conclusions and Implications for TNCs* as a final chapter puts together the critique and evidence bases in order to conclude the inherent nature of CSR's flaws within the emerged confrontations, showing how its conventional models were never constructed to confront the legacy of colonial background, and have to be reimagined in favor of transformative alternatives.

Chapter 1: Transnational Corporate Social Irresponsibility

1.1 Background - The Crisis of Corporate Responsibility in the Global South

The last century has been guided by the rise and dominance of the transnational corporations (TNCs) and their respective subsidiaries, as the main protagonists engaged in establishing the global economy as well as being responsible for the planet's social, geopolitical and environmental transformation. In this context of globalized development and progress, the Global South and its abundant capital gets the utmost attention of the dominant industrialized and wealthy nations that have been commanding the economic order, settling and dictating the production of knowledge, establishment of international norms and institutions ever since the early history of colonisation and throughout the second half of the 20th century with its neo-colonial operations (Thelma et al. 2024). The contemporary global corporate landscape now positions at the crossroads between the commitment for sustainable development goals and corporate social responsibility initiatives while confronting the realities and their practical implementation, especially in the context of Global South. This research springs up as a revisitation of these realities under a critical investigative lens, taking into consideration complex characteristics specific to the neo-colonial economic system and, to critically examine the shortcomings of corporate governance that enables socio-economic and environmental harm that mainstream frameworks deem to tackle.

The evolution of corporate governance has undergone fundamental transformations over the past decades, taking a path away from the traditional shareholder primacy models towards those approaches that employ multistakeholderism, and consequently integrating the environmental, social and governance reflections. This historical background of colonial extractivist and its current legacy structures shapes the fundamentals for comprehending the reason behind how Corporate Social Responsibility (CSR) frameworks and its conventional origins fail to consider contexts unrelated to Global North. In fact, the dominance of TNCs has created the current discourse on CSR that tends to be decoupled from the circumstances of those corporations operating in the Global South. Elisa Giualiani, professor and researcher in international business and its relationship with human rights, rightfully remarks in her work the evidence in how the

publicly exposed misconducts such as—“the case of Nike’s exploitation of child labour in the 1990s; the involvement of Shell Oil in the arbitrary assassination; the recent involvement of fast-fashion firms in the Rana Plaza accident in Bangladesh”—and how these cases have fueled the pressure for the CSR transformation, at same time sparking the discussion on how “the explicit adoption of CSR policies may say very little about the de facto social and environmental conduct of cluster firms in developing countries” (Giuliani 2014). This also leads to yet another revelation on how this fundamental gap is in “decoupling, meaning that firms adopt certain CSR or other formal policies symbolically rather than substantially”. Such a symbolist and self-serving approach to ‘responsibility’ appears more as masking, or *CSR-washing* strategy, to address the issue mediatically in order to save the reputation and protect the global sales, just like this hypothesis has been confirmed by numerous real cases in the TNCs’ misconduct. Taking a look at one of those concrete illustrations, Indian Jalandhar sport goods industrial cluster, where indeed the firms “have responded to pressure from global buyers to eradicate child labour by explicitly adopting codes of conduct...but have continued to practice other labour-rights abuses, with the result that ‘football stitchers within the industry laboured under very poor conditions of work whilst they continued to toil in poverty’”. Moreover, the said global buyers have a tendency to invest “in the eradication of practices with the most problematic reputational impacts, such as labour, whilst tolerating other types of human rights abuses, such as job discrimination or gender inequality”. Attention to these, and undeniably many other existing cases, is necessary in furtherance of the related research, to empirically illustrate that the dominant CSR frameworks, rooted, practiced and modified in Northern (as in Global North, or other words Western) norms, commonly overlook the wide-ranging violations not only of human rights and labour conduct, but also the environmental and social related cases, violations that persevere in the Southern industrial contexts, limiting the actual transformation and accountability. Underpinning to this work is precisely that: how the conventional CSR models, structured up to the extractive economic logic, the very same that leads to these problems they claim to handle in the first place, maintain as opposed to resolve socio-ecological injustices experienced by communities and territories in the Global South.

Remaining critical to these mainstream, universalized, ever-accepted frameworks, the objective is to challenge the prevailing mechanisms of Corporate Social Responsibility, as well as to bring

light to the lack of accountability and nuance it brings. The related paradigm, with its unexpressed commitment to continuous growth and measurable economic progress via standardized indicators, has explicitly demonstrated its limited capacity to include into conversation rather multifaceted and neglected interdependencies that encompass industrial development, management of these associated TNCs, social justice and ecological sustainability.

Having established the critical shortcomings of the standard CSR frameworks and their incapacity to deal with the specifics of Global South, the imperative to study the historical roots of these governance deficiencies arise. After getting an introductory glimpse into the topic, a deeper investigation to understand how corporate governance was shaped and how it has been evolving ever since. This historical continuum—from Milton Friedman’s Shareholder Doctrine to contemporary CSR ideas—shows a rather coherent pattern where corporate governance is being built prioritizing economic growth and shareholder value over the ecological and social well-being. To understand it, means to truly follow the course of the developing alternative transformative approaches and frameworks that evolve past superficial compliance mechanisms and confront the root causes of the corporate *irresponsibility* (Giuliani, Macchi, and Fiaschi 2014).

1.2 The Critique of Transnational Corporations’ Shareholder Governance

Since the 20th century, over the decades, the paradigm dominating in the corporate governance has been led by the *shareholder primacy*, a doctrine representing the primary obligation of the corporation, the one of yielding profits for the shareholder value. “There is one and only one social responsibility of business—to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game” (Friedman 1970)—this was the statement pronounced in the essay released by Milton Friedman, an American economist and founder of the Shareholder Theory, also known as The Friedman Doctrine. In fact, this narrative has been in handy for the global economic growth for the past decades, yet it failed to follow up the shortcomings coming along with this narrowly focused principle. Entering into the new era of corporate history and global economic evolution, the urgency to be aware and accountable for,

socially and environmentally, has reached to the point of the necessary and updated revaluation.



DEMAND—A demonstration in New York. The doctrine of "social responsibility," says the author, would require an executive "to make expenditures on reducing pollution beyond the amount that is in the best interests of his corporation or required by law."

Figure 1. Source: M. Friedman (1970). A Friedman Doctrine—The Social Responsibility of Business Is to Increase Its Profits

Naomi Klein, a Canadian author and global corporate analyst, revisits this notion of shareholder-dominant primacy and proposes an alternative narrative in her book *The Shock Doctrine*. The main idea articulated in the theory proves that the corporate governance led by the sole interest of maximizing the profits and prioritising short-term returns often requires crisis, or economic shocks, in order to push forward the value creation (Klein 2008). She puts in contrast the mechanism by which the traditional corporation operates and debunks the established idea

that profit maximization takes place as a neutral and unharmed way. In fact, Klein's theory pursues the critical analysis of shareholder governance, putting light to the various, rather pernicious, strategies that include cost-cutting regulations such as outsourcing and systematic layoffs, minimizing investments in improvement of employees' trainings and benefits, as well as, on a more global level, purposefully undermining the expenditure to the more long-term values like R&D, environmentally acceptable practices and technologies that enable them. This decision-making is inherently biased and cannot be seen as a neutral and "naturally" emerged model for the corporate management. The conditions for the corporate profit are co-created and regulated by the state, despite Friedman's narrative advocating for a "free market" free from governmental intervention, but it rather comes as an alliance pushed forward by the corporate interests and authorised by the state. Klein's investigation exposes this myth together with the above-mentioned stakeholder's corporations "crisis dependency" by recalling The 2008 Financial Crisis and its narrative of "too big to fail" type of companies that was capitalized on and justified for using the public money, hundreds of billions of taxpayer dollars, in order to avoid complete economic collapse led by the institutions that caused it in the first place while protecting solely the shareholder interests (Klein 2008). Moreover, this dynamic translates evidently in the shift from the long-term value creation towards a rather fast and extractive one: the privatization of natural resources, or national infrastructures, where the initial shareholder value soars but in the long-term perspective it moves away from taking into consideration the interests of other stakeholders, without which the said value cannot be accessed to begin with, with the illusion that created corporate wealth is in for the eventual reinvestment to the count of the neglected components of the stakeholder web.

The World Economic Forum, being one of the essential platforms in the business domain that brings together corporate and political leaders, academic researchers, scientific specialists and societal representatives to tackle the emerging and existing global agendas, brings up the *stakeholder capitalism* imperative as one of the solutions. WEF's founder, Klaus Schwab, has declared in the updated manifesto dedicated to the concerns arisen in the past decades in this regard: "What was once seen as externalities in national economic policy making and individual corporate decision making will now be incorporated or internalized in the operations of every government, company, community, and individual. The planet is thus the center of the global

economic system, and its health should be optimized in the decisions made by all other stakeholders” (Schwab 2021). The approval and advocacy of such world-class level further proves the fundamental shift in the narrative that has been dominating in the corporate governance discourse, only confirming that the Friedman Doctrine has lost its credibility and cannot be longer sustained in the 21st century. Although, the general consensus in terms of stakeholder governance implementation comes to its confrontation with the field-level existing reality of the corporate governance and valuation, that has inclination to the short-term profit metrics and a priority towards the shareholder interests. The prevailing models and metric standards that support them fail to acknowledge that ecological and social deficits as direct consequences of this system result in corporate vulnerabilities, creating profound and accumulating strategic risks for the corporation. These risks should not be discounted for, given that they are central to the corporate viability and are tangible on the operational, legal, reputational and financial levels as this system undermines the essential communities and biosphere the TNCs are so dependent on. The emerging, alternative networks to be proposed in this research take a pivotal part in reimagining principles for the value creation that are long-term and resilient, in an attempt to operationalize the risk-mitigating measures that potentially solve the main problem defined in the next section.

1.3 Social and Environmental Irresponsibility and its Tangible Aftermath

Outlining the core problem, ascending from the critique established in the previous paragraphs, we can clearly see that a narrowly focused outdated model of corporate governance, the one of shareholder primacy, neglects to integrate other stakeholders, without which the corporation wouldn't have taken place to begin with. Moreover, the systematic risks and misassessment of the corporate value leads to its inevitable unsustainable development and strategic failure. As a matter of fact, the main confrontation in this research does not limit on the ethical misconduct engined by the primacy doctrine, but it goes further and reveals the tangible weak spots that translate into strategic risks, threatening the long-term viability of Transnational Corporations (TNCs) and sabotaging the socio-ecological systems they inhabit. The current corporate model with its strict focus on the short-term financial returns deliberately neglects liabilities that come along the way and compose this multifaceted strategic failure. First and foremost, it enables

environmental risk by exhausting, or rather gravely devastating, the natural capital that in practice has its limits and finitude. Jason Hickel, an anthropologist and researcher in the fields of development and ecological economics, takes this thesis further and argues: “Think of the Earth’s natural cycles – the water cycle, the carbon cycle, the nutrient cycle – as a form of natural capital. This capital gives us an annual flow of resources that we can use without depleting the fund itself: fresh water, clean air, fertile soil, pollination. But if we take more than the annual flow, we start to consume the capital, and the system begins to break down. This is called ecological overshoot. And that's exactly what our growth-obsessed system is doing” (Hickel 2021, 113). Indeed, this can be supported by the reports prepared by the network of scientists of Stockholm Resilience Center with its developed Planetary Boundaries Framework that set the “planetary boundaries” not to be crossed in order to ensure the long-term and safe development.

Beyond environmental degradation, the shareholder governance that ignores the principle stakeholders leads to profound social risks that threaten the very communities, workforces and natural capital essential to corporate operations. This subchapter demonstrates that common CSR metrics collect rather different types of misconducts—from corruption to child labour—shaping “responsibility” indicator, diminishing the gravity of the human rights violations and promoting the symbolic compliance that in the academic paper “The social irresponsibility of international business: A novel conceptualization” is being argued as follows (Giuliani, Macchi, and Fiaschi 2014). Corporate Social Irresponsibility (CSI) has been measured based on the concerns regarding ESG (that is Environmental, Social and Governance), that include community, working conditions, human rights, corporate governance and ecological issues and not carrying the actual moral weight to it. Accordingly, TNCs that carry on the formality that these CSR frameworks embody nevertheless pursue harsh violations, that brings about a phenomenon nominated as *CSR-washing*.

CSR-washing can be described as practically the process of adopting the formal CSR policies together with public codes of conduct, in the meantime proceeding, sometimes even with significant expansion, of the activities that cause severe social and environmental damage. It is noteworthy to mention, according to the studies, that CSR initiatives as much as being necessary cannot neutralize the corporation’s misconduct in following and respecting human rights during

its ongoing operations, relationships and engagements. Whilst the in-depth analysis of this research and its relevance to the case of GCT will be explored in the following chapter, it is fundamental to distinguish diverse mechanisms that CSR-washing represent, that being:

- Symbolic adoption of the codes: as also previously mentioned in the subchapter 1.1, the global buyer aims to put pressure on the suppliers in order to eliminate the most reputation-damaging violations while neglecting other types of abuses, such as unsafe working conditions;
- Selective reporting: whereby the corporations disclose only CSR metrics that underline just the partial upgrades regarding the harming conditions, while keeping the cases of rather severe human rights violations remain concealed;
- Indirect complicity: in this case the TNCs disclaim any responsibility related to the abuses, stripping off of them for other parties, although being practically responsible for the enabling of said breaches, for example the cases mentioned in subchapter 1.1.

These mechanisms show how fundamental yet neglected the gap between the theoretical corporate responsibility models and their practical implementation, exposing the necessity to profound academic research and discourse in regard to corporate malpractices. Albeit despite the fact that there are numerous, in-depth, extensive theoretical critical works discussing the shareholder primacy dominance and CSR standards that serves it, it is noteworthy that individual case study alone is not enough, hence what needs to be addressed is the fundamental lacuna in *systematic* critique and analysis that connects and correlates these studies to their tangible socio-ecological consequences through a rather broader investigation for a more radical systematic change.

1.4 Significance

And thereupon, what is the fundamental correlation between CSR-washing, the inadequacy of Northern-centric governance and neo-colonial extractivism that so tangibly manifest in the case of Groupe Chimique Tunisien, that therefore represents the nature of CSI in the Global South? According to E. Giuliani, the contemporary capitalist system produces “grand challenges”, as in rising inequality, impossible working and living conditions, climate-related illnesses and so on, that remain and exacerbate over time despite adoption of standardised CSR policies, hence

cementing the breach that grows between rhetoric and impact. Transnational corporations therefore abuse the regulatory policies and pursue legal separation from its obligations, shifting the responsibility to the local area where the misconducts are happening. This kind of arrangement reflects directly and reproduces the neo-colonial extractivist tendencies, by which the high-income economies operate.

The emergency to decentralize these dominant CSR practices, questioning them, and filtering through the perspective that is not rooted in prioritizing profit over sustainability and responsible way to corporate governance. It is important to notice that just the exposure of the corporate governance wrongdoings is not enough, as much as the critical scholarship and NGOs has documented so far, but the fact is how outdated are the frameworks that have operated and the correlated narratives that still drive. The Sustainable Development Goals (SDGs), or UN Guiding Principles, as much as they progressive, still remain to be an intermediate step away from the modern capitalist perspective that glorifies the drive for profit-making and creation of shareholder value over social wellbeing, community needs and environmental responsibility.

The imperative for constant growth creates this contradiction between the capitalist system and the very sense of genuine sustainability and corporate social responsibility that claims to help corporations to identify and develop risk-managing measures regarding environmental impact, labour malpractices, and social rights violations. In other words, it can be concluded that without the redefining what CSR means and reframing corporate commitment into an alternative, more radical structure: embedded with the human-rights obligations, enforced the drive for social-value creation within the institutional fields, and finally replaced indoctrinated shareholder primacy with the governance model that emphasizes the imperative for people and planet's wellbeing over profit metrics.

Chapter 2: Literature Review & Theoretical Synthesis

2.1 Overview on the Systematic Change Imperative

What does it mean moving away from the capitalist and extractivist logic that is at the core? Previously, it has been established that the existing system of Corporate Social Responsibility is fundamentally flawed as it serves rather as a risk management that fails to consider the tangible social and environmental degradations enabled in the Global South. Starting from the conservative shareholder primacy doctrine that still orchestrates the hierarchy of level for responsibilities, prioritizing the economic profit for the internal stakeholders, through the CSR-washing mechanisms that serve to cover the harmful practices, it is clear that ultimately the prevailing system is not sufficient. The imperative for systematic change in this research comes out as not just as a commentary, but also as an encouragement for the further, rather interdisciplinary exploration in the academic world as well as to express the practical emergency to directly confront the foundation of corporate social and environmental irresponsibility and conceptualize the implemented alternative models (Kim 2022).

According to G. M. Schieffer, “This is where modern capitalism finds itself: as a marketized version that allows for exploitation of factors outside of the corporation in order to increase corporate financial value”. In fact, this marketized version of a capitalist system that functions on corporate externalization, in other words the process of systematic displacement of the social and ecological costs of production onto the most vulnerable ecosystems and communities, especially how it has been happening in the Global South. Labour, natural resources, social well-being is being treated as disposables, as inputs that are falsely perceived as infinite, and not as essential values to be preserved. In this case, it is obvious how shareholder primacy doctrine abuses this dynamic, protected by the legal *carte blanche* that allows it to maintain the corporate’s priority to excel the short-terms financial returns, and actively sacrificing the long-term degradation enforced by these extractivist practices. Breaking through this paradigm might be needing much more profound and structural change than the police revision and adjustment, or adaptation of institutions that would assist in fair corporate responsibility reporting. What has to be rethought and redefined is the purpose of the corporate entities, this time taking into consideration the

aspects and conditions that they have been neglecting. Moving from the objective of value creation as an idealistic and surreal belief in the never-ending and unpunishable appropriation of natural capital and commons towards the value regeneration would be one of the ways to see this transition. Indeed, this systematic shift requires the corporation to reorient itself within the coordinates of social and environmental context, therefore unfolding its blindness to the long-term viability and its dependency on well-being of the habitats and their communities. The transformation is deemed to take place and system to be changed, one way or another, in a reformist or a more radical way, yet practically the challenge that it brings along questions the very architecture of modern capitalism as a system, and therefore calls for alternative models and concepts, that being solidarity economy initiatives, B-corps, commoning practices, or all in all regenerative frameworks.

The concept of *Whole System Sustainability*, for instance, directly addresses the alternative ways in which corporate responsibilities beyond traditional CSR metrics should be redefined. WSS refers to the above-mentioned imperative for systematic transformation through departing from just mitigations of the negative impacts driving its core's shift towards the possible systems that structurally are more considerate of those impacts being generated. In this suggested CSR paradigm, it is proposed to distinguish several directions in which the system has to be moving forward (Dixon 2018):

1. As the first coordinate, the importance would lie onto the *scope expansion*, where the focus is aimed to the confront the root causes of the SDG-related problematics, rather than to the symptomatic manifestations of solely pollution reduction or financial support to the workers as a damage control measure, hence addressing the fact that corporate development cannot be done at stake of ecosystem and social structures well-being;
2. *Total Corporate Responsibility (TCR)* framework: representing the three pillars that allow to evaluate the performance of the corporation using aspects filtering it through in a rather hierarchical way, therefore making it formal for the corporate reporting:

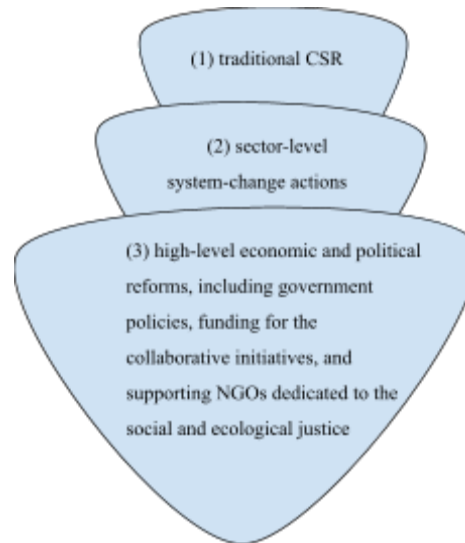


Figure 2. Whole System Sustainability application

3. *20% to 80% approach*: where the corporations voluntarily are responsible for the part of their tangible and intangible damages, without losing their profitability, and the major part of mitigation is reserved under the mitigation of the changed system, therefore not endangering the TNCs to still remain in business;
4. *System-Change Investing (CSI)*: as the most advanced approach with up to \$23 trillion of its funds of Socially Responsible Investment (SRI) market as financial incentives rewarding the corporations that lead under the TCR supervision, hence creating a market-driven strategic advantage for those are committed to the sustainable responsibility.

This way WSS offers practical and adaptable approaches that assure the corporate obligations to address the tangible and intangible damages TNCs cause to the ecological and environmental systems without completely shutting down their operations. The reward-system that is proposed gives security to the businesses of not collapsing financially while pursuing the attempts to make amends with the socio-ecological consequences of unsustainable corporate operation. This redirection in priorities allows to re-distinguish the corporate duties moving beyond simply “doing less harm” towards the idea of “reshaping the existing system that enables this harm to happen in the first place”, once again confirming that the core systematic transformation is

essential in order to assure the measurable accountability that go further than conventional CSR metrics.

Closer elaboration of the systematic change imperative can explicitly reveal an unavoidable conclusion: on a more profound level the prevailing architecture and the very execution of corporate responsibility, still being based on the logic of shareholder primacy and extractivist externalization, is at its core impossible to correlate with the fundamentals for such a system (Dixon 2019). In fact, it shows the incapacity to perform the genuine transformation under the system that is not just dysfunctional, but is functional according to the design it was inserted by the entities to whom it creates profit, maximizing the financial value yet displacing the costs of social and ecological costs onto the Global South as a sacrifice zone. Hence, the imperative for the constant growth and expansion that fuels the operations of such TNCs, functioning in the neo-colonial setting, is not only wrong ethically and irresponsible but also not possible with the finite and harmful practices that capitalist systems imply. In this introductory subchapter the need for this reorientation has been tackled, proposing a constructive alternative framework that brings to light the intention to shift from symptoms of the mitigation process to the opening the discourse on reimagining the corporate purpose itself. Such as those practical frameworks that have showcased above might not be the only ones possible, but it gives the idea on how the complex and just alternative CSR implementation would look like. What is essential to note, is the fact how the research in this regard moves from the point of view of rather passive defensive position of minimizing the damages caused by the TNCs to perceiving it as a more proactive orientation and setting ready to consider their root problematics in pursuit of redeveloping the very order. This sets a new age of the accountability towards the Global South and corporate responsibility shown not just in the bureaucratic reports, marketing or risk-management, creating the path for the evolving contemporary CSR trends.

2.2 The Evolution of CSR: Latest Updates and Tendencies

In order to grasp these trends representative of Corporate Social Responsibility and how they developed over the decades, it is essential to follow its evolution and see its connection and proximity to systematic transformation. As any concept, it has endured shifts being under the

critical lens promoted by the stakeholder pressure, as well as escalating visibility and tangibility of the global socio-ecological crises. Seeing the evolutionary pattern along the way, it can be noted how it moves away from the external needs that are driven by the non-compulsory obligations towards a more consolidated manner, rather mandatory bounded legally, of corporate governance. Demonstrating one of the most evolving constructs in business studies, CSR moves forwards detaching itself from the economic determinism to multi-dimensional ethically-dominant frameworks. In this lineage it can be seen how the foundational basis for the contemporary theory has transformed into one that questions the Northern (or Western) centric paradigms that determine the irresponsible actions of TNCs.

Even though the early decades of CSR developments is characterized by mostly philanthropic duties and efforts to navigate the public relations, including those with the workers, in a rather disengaged with the corporate operations manner, it remained on a quite superficial level. The donations that were directed to local charities or to promote the community activities did not in fact compensate for the fact that the business model was still based on the extractivist and externalised logic. This period is often referred as CSR 1.0, underlining its mere focus to manage the reputational risk without addressing the corporate obligations diverse from those that prioritise the maximalization of profits.

The later 21st century instead was marked by the process of standardization and measurability, giving space for global frameworks, such as the notorious United Nations Global Compact and the ISO 26000 guidance, aimed to offer the common practices and definitions for a more responsible corporate conduct. Indeed, this shift, also known as CSR 2.0, highlights the reporting method and finally starting to recognise the triple bottom line, as in the people, planet, and as the constant profit. TNCs initiated the sustainability reporting, guided by the Global Reporting Initiative (GRI) standards, trying to quantify the environmental and social performance, additionally to the financial outcomes. Being already a rather important step forward, the tendency to employ the deceptive practices of *green-washing*, or more broadly speaking *SDG-washing*, by which the reports emphasised the public image of such attempts, while disregarding the systematic damaging impacts, especially those manifested in the Global South. Still the objective was directed on managing the risks correlated with the reputation and

mitigating the operational impacts internally without confronting the fundamentally flawed mechanisms typical to such a business model.

Moving towards the modern era of CSR, constantly changing and reshaping itself under growing criticisms and uncovering the self-awareness for the corporations is marked by its drive reinforced by the global climate crisis, biodiversity loss, extreme social inequalities, shifting further away from the idea of “doing less harm” to “*creating positive impact*” and challenging the systemic risks, as it can be seen in the following principal trajectories:

- *ESG Integration*: Environmental, Social and Governance (ESG) has undergone the shift from just ethical investments to one of the most important considerations in contemporary finance, increasing the ratings of ESG as an instrument to assess the risk and financial opportunity. Even here the drive for the CSR to consider the rising problems seriously was solely based on the financial materiality, given that there are millions in assets of investments at stake, allowing not only to regulate the reputation but access the capital as well. This notion gives an idea that echoes with the one of CSR-washing, rapidly proliferating of ESG rating agencies, remaining under question whether it is can reliable as an instrument;
- *Mandatory Due Diligence*: remains as one of the most important trends currently, representing the transition from the voluntary corporate reporting to legally binding obligations, with The European Union’s Corporate Sustainability Reporting Directive (CSRD) and Corporate Sustainability Due Diligence Directive (CSDDD) as the indicative instrumental legislative acts. According to these, corporations are forced not only to report sustainability-related problems in a more profound way but also to vigorously identify every detail and prevent poor human rights and ecological footprints along the entirety of the value chain, upstream and downstream. This direction actively faces the issue of externalization by legally forcing the corporate entities to take the accountability for the hazardous impacts taking place the legal bounds;
- *Intersectionality Among the Systems*: when it comes to the latest updates within the realm of CSR development, it is worth to note its proximity to the concepts such as Sustainable Development Goals (SDGs) and planetary boundaries, underlining the correlation between economic, social and environmental systems. The scientifically proven

interconnection and acknowledgement of global climate crisis and its links to social inequalities leads to the consequent conclusion of just transition imperative. This way the integrity of this point of view proves the alignment with the concept of *Whole System Sustainability*, pushing the TNCs to reopen the conversation and inviting them to reconsider their position within the systems much larger and more important than themselves and to take the responsibility for the aftermath that comes after their operations, than just implementing the formal yet impractical metrics.

Corporate Social Responsibility has demonstrated its capacity to change and redirect its development towards accountability is not optional but mandatory. As this argument drifts away from financial materiality, it takes more in consideration the aspects of corporate influence on different systems and therefore starts to question the economic systems itself as the point of departure and challenges the fundamental purpose of the TNCs in the first place.

2.3 Corporate Social Responsibility: The Shift in Priorities

In this subchapter the historical context and its theoretical foundations will be studied more closely. This lineage can be traced back to the theory that was foundational to the CSR establishment, the one of Archie Carroll. His Corporate Social Responsibility pyramid, firstly mentioned as a concept in 1979, and represented graphically in his work in 1991, has been brought about as the most prevailing conceptual frameworks in the domain of business-making. The concept took place during the transitioning period of CSR's path from the philanthropic point of view towards the construct that is aware of the systematic theoretical development. As the main intellectual inspirations in this case can be assumed as follows:

- 1953: Howard Bowen's work "Social Responsibilities of the Businessman" that determined the current CSR discourse confronting the initial interrogation on the matter of what kind of responsibilities to society may businessman reasonably be expected to assume, being the first passage set for the further development of the theory;
- 1960: Iron Law introduced by Keith Davis claimed that "social responsibilities of businessman need to be commensurate with their social power", setting in motion the essential interconnection between accountability and corporate power;

- 1963 and 1967: J. W. McGuire and C. Walton, in these years respectively, brought further the idea that considers the societal considerations, formulating the first attempts to address stakeholder and broadening the responsibility span beyond legal and economic obligations.

Under these influences in the course of CSR scholarship, Carroll's concept cemented the hierarchical nature of corporate responsibilities, visually depicted in the following configuration:

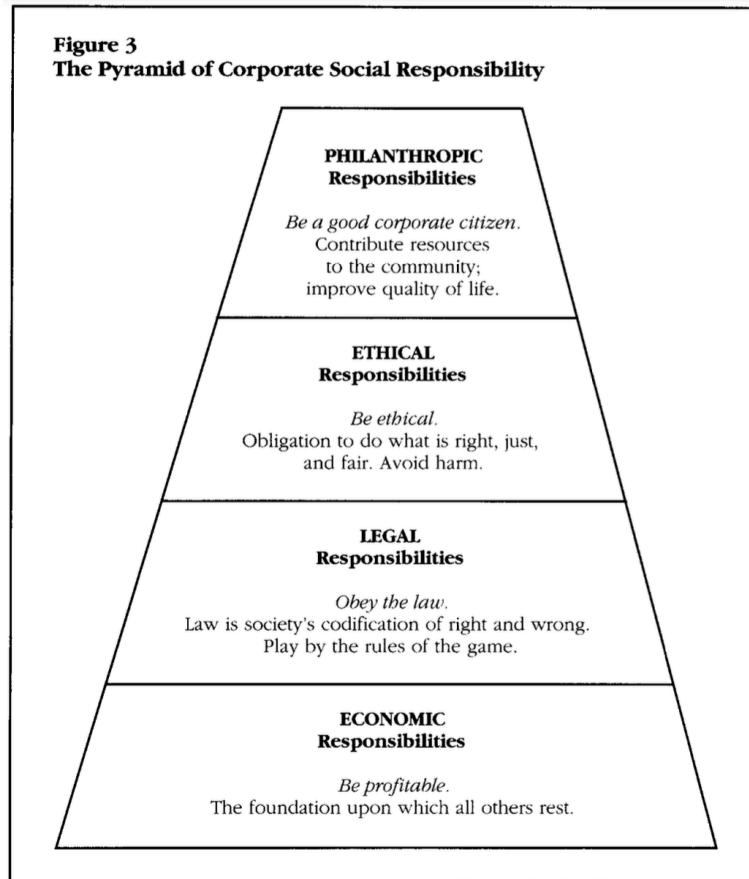


Figure 3. Carroll's Pyramid of CSR. Source: The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders. Business Horizons

At the very foundation of such a scheme Economic Responsibility is located “upon which all other responsibilities rest” therefore claiming to be the fundamental prerequisite of business’s viability, its value creation using the efficient resource allocation and considering the profit maximization as the societal expectation at its most importance. Following, on the second level, comes the minimal standardization of corporate behaviour that corresponds to the “society’s

codification of right and wrong” in compliance with the regulatory frameworks, evolving in the post-1970 environmental legislation landscape. As the third by order component the ethical responsibility therefore depicted the establishment of moral imperatives beyond just legal compliance, but bound by responsiveness to societal norms and expectations with an "obligation to do what is right, just and fair”. As the top part of the pyramid lies the philanthropic responsibility as a voluntary community engagement and discretionary social investment, enhancing the social quality of life in order to “be a good corporate citizen” (Carroll 1991).

As much as this framework was useful for the traditional business-making in the Western contexts, even the “sacred” Carrollian pyramid has faced the various critiques after its momentum of empirical validations. The components of CSR distinct but interrelated in this scheme are shown to be missing the contextualization when it comes to the specifics diverse in terms of business culture and local necessities, such as the ones of Northern European subsidiaries (Germany and Sweden) that priorities the legal responsibilities over economic ones, or those of Black-owned US businesses that put ethical responsibilities above legal ones, as argues Aupperle et al. (1985). The limitations of Carroll’s pyramid suggest that its inherent inflexibility failed to realistically capture the ever-changing notion of CSR-related issues, with its restricted adaptability to global business contexts and local particularities, and essentially unable to confront the emerging and worsening environmental and social crises. The lack of integration for the implementation of this framework reveals the rising conflicts in demands between stakeholders’ interests, in particular internal shareholders and external ones at whom the value creation was not aimed.

These restrictions are revisited by D. Baden in his work “A reconstruction of Carroll’s pyramid of corporate social responsibility for the 21st century”, putting under a question the hierarchy created by the scholar in the 1970s. By integrating the traditional base of Corporate Social Responsibility with the critical perspectives with a dynamic metric system, moving forward from the strict categorical limits to comprehensive assessments and recognition of interconnected social, ecological and economic impacts. Its identification of power differentials in stakeholder relationships and promoting an open dialogue between them as well as setting a balance within the global standards and related contextual relevance. Profit-first logic in CSR theory breaks down under the empirical study of Baden in 2016 after analysing hundreds of business and

non-related to business respondents, showcasing how the legal responsibilities outrated the importance of economic ones. Yet, even though the ethical responsibilities came as the second-in-line result, according to the scholar at the very base of any corporation's responsibility should be placed at the base of the CSR hierarchy. The respect to the universal moral norms and the imperative of "doing no harm" was rated as the primary focus, with economic and ethical responsibilities being statistically indistinguishable therefore outranking the profit-driven point of view proposed by Carroll (Baden 2016). The research then marks the fact that according to the respondents to the survey, the legal system is being perceived as inadequate, which made the ethical duties overrank it, supporting the argument in proposing that ethics serve as a real security when the formal legal regulations tend to fail:

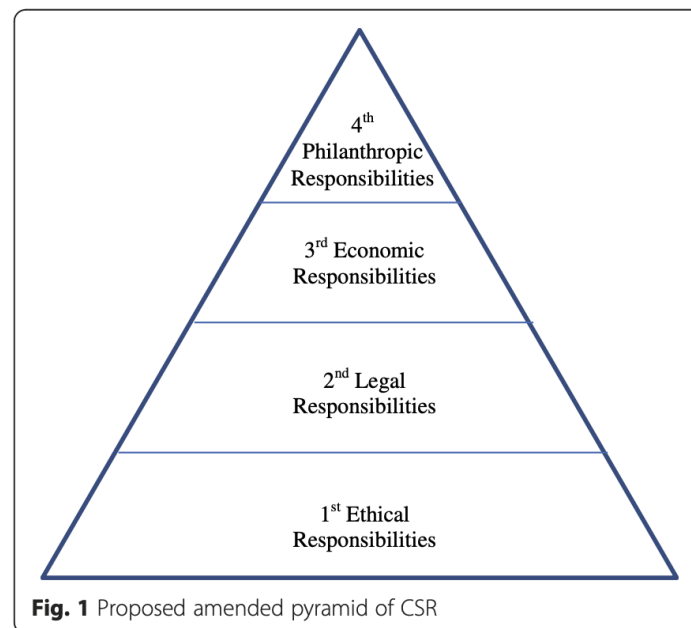


Figure 4. Baden's Reconstructed Pyramid of CSR: A reconstruction of Carroll's pyramid of corporate social responsibility for the 21st century

It can be concluded that the next era of Corporate Social Responsibility hence will be reshaped and set as its modified and better version, CSR 2.0, a systemic, led by the responsibility framework that is detached from the charitable and promotional practices that cover the damage. Bringing this to the context of Global South means removing the notion of philanthropy with rather scalable, adaptive locally resolutions that are not superficial but integrated at the very core of the business. When it comes to distinguishing the key coordinates that will orchestrate the

future of CSR in this case, according to Wayne Visser, it can be broken down in the following way (Visser 2012):

- *Scalability*: taking as an example Grameen Bank micro-credit success, and its growth from the small-scaled operation to a more than \$2 billion enterprise with the client base surpassing 130 million, it showcases how the business's operation carried out in a responsible way can be expanded across the markets of Global South;
- *Glocality*: the principal describes how the motto “think global, act local” is not just a marketing move in order to win the buyer, but a direct strategy where the interactions with the communities and ecosystems are well thought through whilst meeting the required sustainability standards;
- *Inclusive governance*: the architecture that the corporate's model is built by is manifested in the four coordinates (good governance, societal contribution, environmental integrity and value creation) that shape a model that is inclusive to the informal sector actors and community groups' integration into corporation's decision-making;
- *Circularity*: the process of redesigning the goods and services for the perpetual reuse and optimizes the resource pressure in economies where the scarcity in materials and resources can be at danger.

Under the supervision of these principals, the Western-dominant reading of CSR 1.0 can take a transformative turn inclusive of features and perspectives that are more typical for the Global South context. The emphasis on moral reasoning and ethical decision-making is crucial in this case, that therefore investigates the businesses and corporations operating under the setting that is neo-colonial, brought about by the entities coming from the economies based in the Global North. In fact, when the decolonial aspect of it is mentioned, the research has to be deepened on the matters of rejection of this Eurocentric knowledge systems, as decoupling them from being labelled as universal. The epistemic decolonization therefore stands as an emergency, reframing CSR as a contested and unfinished practice rather than a fixed programme led by the Western school of thought. Chahrazad Abdallah argues in this work, dedicated to decolonizing the dominant knowledge as we know it, that under the “post-colonial” frame Business School as a whole system reproduces the Eurocentric dominance, manifested in CSR initiatives that has an appearance as neutral tend to mask the principal logic of market-driven legitimacy (Abdallah 2024). The research suggests that the traditional Corporate Social Responsibility framework and

its attempts for the diversity commitment are purely “cosmetic” and fails to profoundly confront the structural inequities, mirroring its tendency to expose philanthropy but at the same time persevering the prevailing power dynamics and disproportionate relations. Hence, comes the proposal thesis that the truly genuine CSR materializes within the “margins”, as in relational, minoritarian epistemic gaps where the alternative knowledge may emerge and get nurtured. In short, this theory describes how these margin intervals are the field of “continuous sabotage and fugitive imagination” that comes as the opponent resisting the dominant epistemic order. This way the CSR framework should be approached and practiced as a relational, non-institutional engagement that takes into consideration incompleteness, admitting that knowledge is a realm that is constantly evolving and can never be mastered. What that means in the nutshell is that foregrounding voices of academics in the field, workers and communities that are situated outside the dominant corporate narratives. It implies as well the design of the CSR projects that are co-created and open-ended at their core rather than being led by the standardized agendas, while treating CSR as an everlasting process of “affective sabotage” that carries on the continuous questioning whose development interests are being served. Abdallah concludes that locating CSR in the epistemic margins, it transforms into a field for the continual becoming, that stands up to the dominance of the Western corporate reason, that consequently allows a more plural, justice-oriented model of Corporate Social Responsibility to arise.

2.4 Overview of the Related Principles: from Current Concepts towards Alternative Frameworks for Corporate Social Responsibility

After the preceding analysis, it has been settled that Corporate Social Responsibility contextualized in the Global South calls for a fundamental transformation that is beyond the conventional Western-centric point of view. The transition from CSR 1.0 to CSR 2.0 requires not solely the progressive changes but rather a systematic redirection that confronts the neo-colonial, and post-colonial, legacy of power dynamics that are present in the mainstream corporate practices. In this subchapter the related principles related to the research will be explored and analyzed its correlation to the case study chosen as the example from the Global South corporate realm. The investigation of such concepts and frameworks will assess the dominant CSR paradigm to see how they can contribute to shaping the emerging model of Corporate Social

Responsibility that is ethical and in respect with the post-colonial realities of the economies in the Global South.

Starting from investigating the role of multistakeholderism and its current functionality in the discourse of CSR, putting under question whether it is capable of truly rearranging the existing corporate shareholder hegemony. Continuing with the assessment of the Environmental, Social and Governance metrics, examining how the standardization of these measurements sustain the colonial patterns of estimation and at the same time marginalizing the unconventional concepts of value and well-being. Then, it is to be discussed how GDP as a metrics is now appearing as an outdated system, challenging the notion of the constant growth paradigm, therefore inspecting how these selected concepts can let better reflect on the multidimensional character of well-being in the contexts that effectively are detached from the traditional economic indicators and incapable of reading the realistic domains of corporate damage caused to the social and environmental systems in the non-Western economies. This conceptual analysis takes place within the more comprehensive theoretical study that initiated in the past sections, taking into consideration Visser's four coordinates for the future CSR and Chahrazad Abdallah's hypothesis on the transformative capacity of CSR coming from the "epistemic margins". Critically examining the correlation between these concepts and finding the gaps that still have to be addressed, it can be identified how to distinguish the potential paths and barriers that could shape the alternative CSR framework that is inclusive and works in the direction towards a more decolonial practice.

2.4.1 The Perspectives of Corporate Sustainability

According to research dedicated to the corporate human rights accountability and reshaping the performance related definitions, that apart from financial returns must also reflect the universal rights in order to operate within the sustainable and more inclusive economies. The extractive sector was chosen as one of the testing grounds for the proposed reforms, being more likely to exhibit the transgression for the ceiling criterion in terms of human rights abuse (Giuliani, Nieri, and Vezzuli 2023). In the authors' selected sample, the enterprises that operate in industries like gas, oil and mining are significantly more prone to be engaged in the violations compared to

other sectors like services and manufacturing. The elaboration of the relevant aspects that influence an already disproportionately high rates of abuse, therefore provides the most irrefutable proof of whether the transformations of these aspects allows the sector to undergo a notable shift from a rather high-risk to a more compliance-regulated position. In fact, from the point of view of the governance, the results of this study show that the strong regulatory pressure significantly reduces the performance-related abuses, implying that the corporate governance structures should be redesigned around human rights principles with an incorporated board-level expertise in community rights and environmental impact assessment. One of the suggested ways would be the implementation of independent audits in human rights and remedy frameworks through which corporations can institutionalize accountability in case of absence of the robust host-country rule of law. Another sector-specific aspect is current ESG metrics treating environmental and social dimensions as rather supplemental, which deeply misrepresents the reality of the extractive industries within which the human rights considerations should dominate. In fact, the research show how the genuine commitment to them fundamentally changes the relationship between the abusive corporate behaviour and profitability: the evidence provides that ESG scores for the extractive industries must be crucially restructured in order to give a greater weight to verified human rights-related policies, due diligence practices as well as community-engaging metrics. Lastly, on the macroeconomic level, the conventional GDP accounting considers the extractive outputs as an absolute profit gain while disregarding the social and environmental costs as non-existent. Accordingly, incorporating the avoided costs of human rights abuses within the national accounts can create fiscal incentives for these extractive sector enterprises to enhance the practices taking into consideration that the external pressure measures, like due-diligence laws, tend to discourage the misconduct tendencies.

In the following subsections, hence, it will be examined how each of these perspectives must be inherently restructured in order to confront the systematic failures that are especially exemplified in the extractive industries sector. Taking into consideration the evidence provided by Giuliani and her colleagues, it becomes clear how the strong regulatory pressure and genuine human rights commitments that could be carried out by the externalised accountability mechanisms can and should decrease the corporate misconduct rates, the overview will assess the extent to which current emerging multistakeholder governance models, ESG frameworks and alternatives to

economic development indicators align with or, on the contrary, contradict the findings. Therefore, the elaborations will critically explore the gaps between the transformative potentials of these perspectives and their practical adaptation, underlining the obstacles and particularities that sustain the corporate indemnity within the context of Global South, while being yet another step forward CSR 2.0 that is rights-based, socially responsible and environmentally aware.

2.4.1.1 Transformation of Corporate Governance: From Shareholder Primacy to Multistakeholderism

Multistakeholderism, or Multi-stakeholder Initiatives (MSI), as a concept emerges as a new proposed model in the global corporate governance, being presented as an inclusive alternative that unites together transnational corporations, civil society actors and government institutions. For the first glance, in fact, this notion can be aligned with the vision of Visser on inclusive governance, that takes into consideration the informal sector actors and community groups to be included in the decision-making discourse, at the same time tackling the tension that appears between the rhetoric of inclusion and the power dynamics present in the corporate. The alternative to shareholder dominant paradigm studies have shown that there is a tendency that shows multistakeholderist ideas, especially within the UN system, risking the marginalization of the very stakeholder sector that it is supposed to support and include. During the Public Workshop “Multistakeholderism and the UN 2.0: Challenges and Alternatives for Developing Countries” several points concerning the critical review of the shortcomings with this type of governance were revealed (Buxton 2019):

- The potential risk of marginalising the states, specifically those coming from the Global South, when it comes to the key policy-making, that can reinforce the weakening of the civil society’s impact in the programme decisions that is enabled by the well-funded business entities dictating the narrative;
- The limitation of the developing countries in the discourse on the global governance caused by the multistakeholderist notion that outsources the decision-making process to the private sector actors that leads to the decline in trust within the international community and corrupting the sovereignty.

As the bottomline presumption dictates that corporations tend to ordinarily control the board seats, voting power and agenda-setting, turning MSI into a corruptive instrument for the corporate capture rather than real corporate accountability. Since the majority of the Multi-stakeholder Initiatives are based on non-binding guidelines, they are likely to only reinforce the shareholder-centric dominance, where the legal duty comes after the reputation status. The turn around strategy that can allow the multistakeholder structure to have its validity would be centring in this discourse the rights-holders within the redesigned CSR framework when the MSI is truly reshaping the corporate governance; according to the reports only 14% of the initiatives successfully include in their board the affected-community representation, that even in those cases accompanied by the tokenist way of collaboration.

These aspects lead to the situation where this “inclusive governance” manifests, as how Abdallah describes it as the reproduction of Eurocentric dominance that tends to hide behind the mask of neutrality, can only reinforce the existing power disbalances. As the potential proposal that comes after these revelations are focused on the reformative nature of transformation that includes reassuring the communities’ voting weight, bettering the grievance mechanisms within the corporate that would allow the communities and stakeholders in question to directly deliver the violations as well as connecting the existing standards to the hard law measures therefore bringing about model that is rights-based and enforceable and reshaped up to the community-led CSR framework. For the Corporate Social Responsibility 2.0 that could be applied in the contexts within the corporate entities in the Global South, it implies that inclusive, multistakeholder governance is not achievable if it only considers the number of the non-shareholder actors present at the board—it demands the reshaping the decision-making capacity at its core. Through the lens of Abdallah, to make this true inclusivity work, it can be proposed to locate the corporate governance within the “epistemic margins”, making sure that the community, such as the marginalized local groups and worker unions, NGOs or CSOs, affected by the consequences of the corporate misconduct, are not solely consulted but are in fact the co-architects of the corporate strategy, removing the purely “cosmetic” commitments that are typical for CSR 1.0 and adapting a model that is constructed by those it actually impacts.

2.4.1.2 ESG: Revision of the Metric System

On the other hand, the Environmental, Social and Governance (ESG) metrics have been aligned on the same level with the responsible investment, which brings attention for its rather Western-centric and hardly adaptable design when it comes to the other contexts. This myopic vision of the ESG implementation in the Global South still stands regardless of the successfully institutionalised accountability disclosure instruments like the Task Force on Climate-related Financial Disclosures (TCFD) and United Nations Principles for Responsible Investing (PRI) (Smith, n.d.).

Giuliani et al. (2019) in the study dedicated to the ratings alternative to the ESG metrics, suggests a more transparent framework that is data-driven and creates the measurement, basing on the “corporate-wrongdoing index”, or *CWi*, from the manually gathered “business-and-human-rights”, or better known as *BHR*, violations. The raw data collection is drawn from the BHR-FULL-2003-2012 data base, which has recorded over a thousand of real life cases depicting the human-rights controversies across almost 400 large TNCs, with minimised ad-hoc manipulation and assured temporal coherence as its fundamentals. In the nutshell, the index works as an estimation with an M-quantile regression model, considering the number of the annual wrongdoing cases as a Poisson-distributed dependent variable and conditions on the corporate’s media coverage, the corporation’s scale, as in its size and the level of internalisation, and industry dummy variables. Therefore, the following three conditioned varieties take place (Fiaschi et al. 2020):

1. media-exposure-adjusted *CWi* (*cMedia-CWi*);
2. media-exposure + scale-adjusted *CWi* (*cMediaScale-CWi*);
3. media-exposure + scale + industry-adjusted *CWi* (*cMediaScaleIndustry-CWi*),

depicted example of which is represented taking into consideration three large scale enterprises (Wal-Mart Store Inc., Shell Oil Company, Ineos) as it is shown in the following figure:

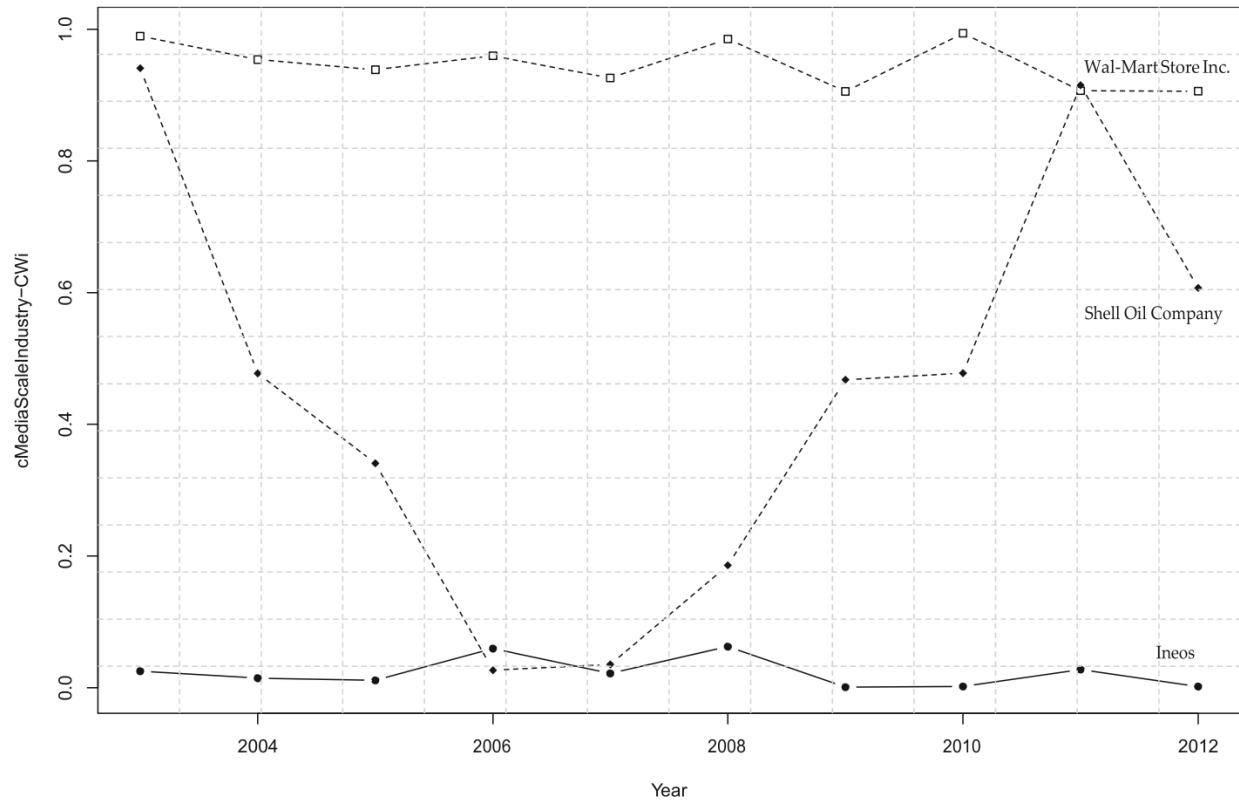


Figure 5. Example of the media-scale and industry conditioned corporate wrongdoing index ($cMediaScaleIndustry-CWi$) time trend for three firms in the sample.

Source: Responsible Management Research Center, Universita' di Pisa

This method provides reliability rates that are assessed through block-bootstrap procedure that yields 95% confidence bands, with values less than 0.2 being statistically indistinguishable from zero and values bigger than 0.8 being statistically indistinguishable from one, which, in fact, allows to have a clear ranking of the corporations.

The authors of this framework notice that usage of such a methodology is rather flexible as it uses the same raw data that can be re-weighted by the salience of each violation implementing the UN Guiding Principles on Business and Human Rights, or split by the derogable against non-derogable character of human rights transgressions, hence constructing alternative sub-indices for the various violation types. Consequently, this alternative method includes the hand-collected, temporally precise BHR human-rights breach database, the regression-based wrongdoing index with the different conditioning options as well as the extensions, weighting

the violating events by the UNGP-regulated severity or by rights classification. The adaptability of such a model is, in fact, relevant in the context set in this research: for the future CSR 2.0 mechanism that is suitable also for the Global South domain and takes into consideration the severity of the cases that are more representative there, it can be distinguished by the derogable and non-derogable nature of the social and environmental violations transgressed. Accordingly, the sequent breakdown of the intersection between exploring the epistemology margins that tackle the colonial nature at the core of CSR and the flexible approach that can be assured as a genuine attempt for the measurement of the Environmental, Social and Governance framework:

Principles of the CSR 2.0	Constraints of the ongoing ESG metrics	The intersective aspect between CWi and post-colonial lens
<i>Glocality</i>	The approaches created in the context of Global North are unable to actually capture the local realities and the gravity of their devastation, when it comes to natural resources scarcities, labour exploitation or basic human rights violation	The CWi is based on the real, geographically specific breaches in the social and environmental realms, capturing the on-the-ground impact of the corporate activities, bringing the light to the cases that are overshadowed by the “cosmetic” cover-up
<i>Inclusive Governance</i>	Requirements for the reporting are often overpriced, complex and exclusive of the stakeholders from the Global South with limited resources in order to finance the disclosive records	The CWi applies the publicly available data on the human rights violations, redirecting attention from the corporate self-promotion and reputation damage control to the third-party verified abuses, therefore amplifying the voices of the affected communities and their related to the territories bio-systems that are documented in the United Nations Guiding Principles on Business and Human Rights

<i>Scalability</i>	ESG ceiling that appears as the restriction to the capital, limiting the flowing to the emerging markets, shows the presence of the high compliance that costly and creates the need for the specialized data	The method is open source and transparent that can replicated and applied to TNCs operating anywhere, both in the Northern and Global economic spheres, providing an adaptable instrument that can hold the global capital accountable to Southern (or post-colonial realities) stakeholders
<i>Circularity</i>	Concentration solely on the corporate process and climate risks, disengaged in the discourse that considers the nuances of social impacts that it brings along	The flexibility of the approach can allow to broaden the focus on the human rights violations towards tracking the environmental injustices that could affect the informal sector workers

Table 1. Source: Author

In summary, it can be concluded that the emerging approach of CWi represents a fundamental step towards shaping the model of CSR that is genuine, complex and transparent. Highlighting the narratives led by the communities affected by the corporate neglect and misconduct in the Global South, this innovative method suggests an effective instrument that helps to "continuously sabotage" the dominant and almost censored corporate narrative. Reframing the accountability not as formal bureaucratic compliance but rather as an active and direct engagement with the concrete real-world abuses that Corporate Social Responsibility is supposed to prohibit. Beyond ESG in this sense is not only the call for the co-creation of the data-driven and accessible frameworks, but also a measurement that the Global Northern dominance historically failed to address: in fact, how the actual social and human costs are the core of these corporate business operations.

2.4.1.3 Beyond GDP-based metrics

The primary measurement of the prosperity that is manifested in Gross Domestic Product (GDP) is the reflection of the Eurocentric knowledge systems dominance, mentioned in the previous subchapter, therefore has to be decoupled from being perceived as the universally applied truth. In fact, GDP fails to gather the ecological degradations, working conditions, or social inequalities and take into consideration the historical disadvantages of the territories that underwent colonial rule in the past and that still to this day suffer from post-colonial extractivism. The development economist Nora Lustig argues that GDP was actually never “designed to measure human progress, yet it remains the dominant benchmark of success”. Therefore, it is evident that moving the discourse beyond the GDP dominance for the calculation of the “wealthiness” of the economies, based on the constant growth, is an essential passage, continuing the idea of the epistemic decolonization.

Indeed, in his recent intervention in February 2026, UN secretary general António Guterres, after the meeting of the leading global economists, concluded with the emergency to rearrange the global economy. Calling an urgent radical transformation for the entire world’s “existing accounting system” to make it stop to reward the pollution and waste in the environment. This explicit call for fundamental change reproduces the notion that is definitely applicable to the contexts specific to the Global South: “We must place true value on the environment and go beyond gross domestic product as a measure of human progress and wellbeing...Moving beyond gross domestic product is about measuring the things that really matter to people and their communities. GDP tells us the cost of everything, and the value of nothing. Our world is not a gigantic corporation. Financial decisions should be based on more than a snapshot of profit and loss”. This speech is not just a rhetoric move but is a statement that is backed up by the concrete institutional and scientifically proven processes. In fact, the group meeting of the global economy scholars that took place shortly before, was asked to develop a new “dashboard” of the metrics that calculate the economic success integrated with the “human well-being, sustainability and equity”. The interlude version of the report states that global shocks, such as the 2008 financial crisis or COVID-19 pandemic, have been intensified by the “triple planetary crisis of

climate change, biodiversity loss, and pollution”, once again confirming the economic transformation imperative.

The alternatives to the GDP metrics, hence, are essential for the creation of the genuine version of CSR 2.0, since they reveal the environmental and social realms that traditional GDP tends to hide, that is manifested especially in the Global South economies, where the development, or growth, comes hand in hand with the worsened territorial devastations and social inequalities. The UN’s “Beyond GDP” initiative not only emphasizes the role of the policy-makers on broadening the concentration on the well-being, inclusion and sustainability, but actively detaching the narrative from relying on a single monetary aggregate. In the following three-dimensional framework, these three domains, that affect the health and life expectancy, distribution of benefits, future-generation impacts, reflect the empirical evidence for the corporations to consider and assess how their operative activities impact the local communities and the related ecosystems:

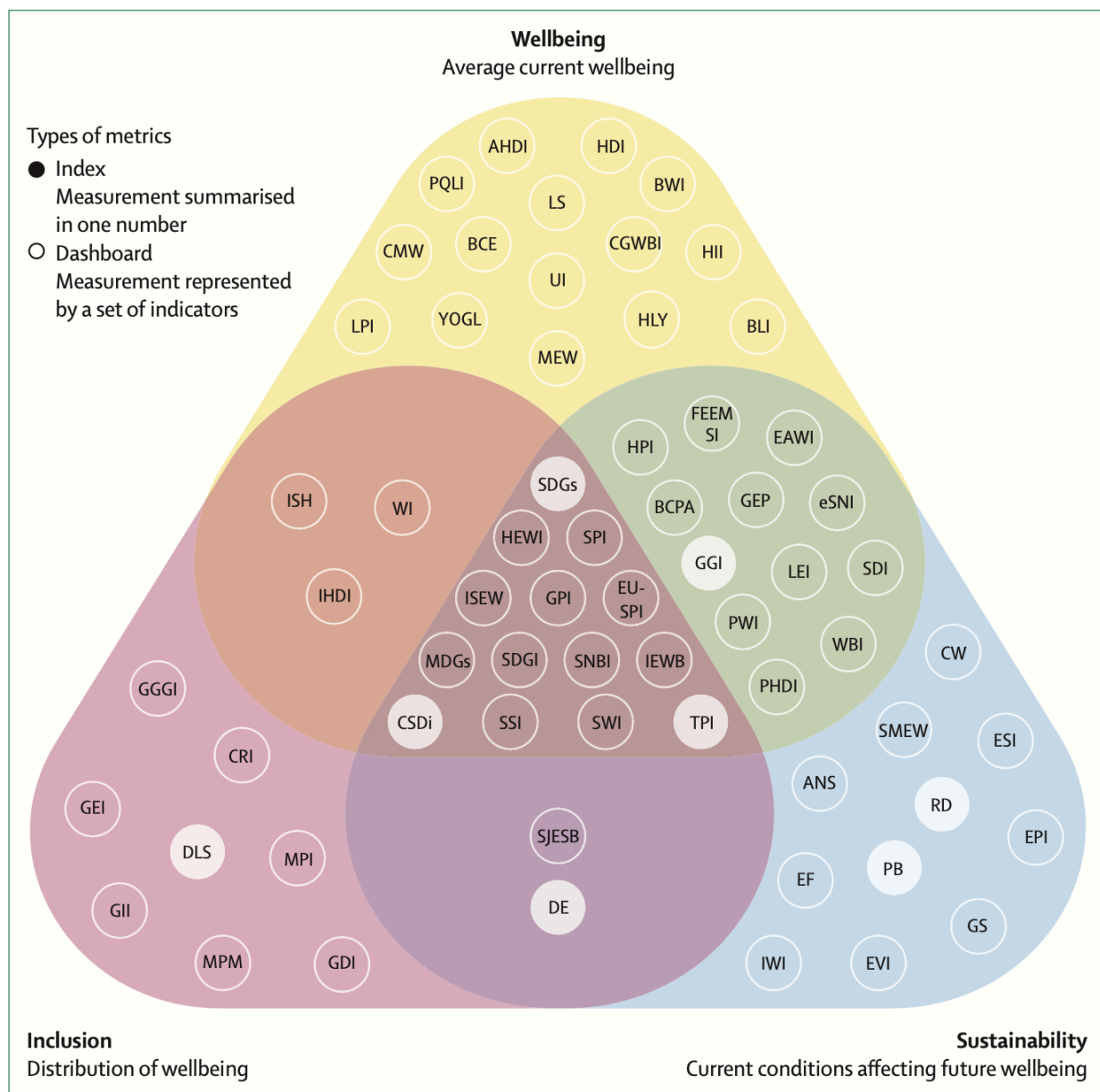


Figure 6. Wellbeing, inclusion, and sustainability triangle of Beyond GDP metrics. Source: Beyond GDP: a review and conceptual framework for measuring sustainable and inclusive wellbeing, Lancet Planet Health (2024)

Simultaneously, the research “Beyond GDP: a review and conceptual framework for measuring sustainable and inclusive wellbeing”, carried out by A. Jansen, R. Wang, P. Behrens and R. Hoekstra, offers the latest fully developed profound structure to navigate the policy and corporate decisions according to the broader set of societal goals (Jansen et al. 2024):

1. *Well-being* takes the average level of human thriving at a period of the time, indicating the life expectancy, quality of air and water, household consumption and subjective life-evaluation metrics such as one of self-reported levels of happiness. These measures represent the flow-type indicators that show current health, material standards and education;
2. *Inclusion* dimension is dedicated to analysing how the benefits are distributed across the population, aggregating the outcome variables including the coordinates on gender, income level, ethnicity, and others, showing the essential gaps within that intensify the GDP disregards. The distributional data is treated as a separate dimension that allows the framework to track whether the growth uplifts the poor populations or, on the contrast, widens the inequalities;
3. *Sustainability* aims to investigate the stock of natural and human capital that stand fundamentally at the determination of the future well-being level. Biodiversity losses, climate change crisis, global carbon footprints are among the typical indicators that link the current activities to the long-term planetary limits.

The triangle shows an overview of 65 Beyond GDP metrics that are plotted based on the dimension they relate to: wellbeing, inclusion, or sustainability, or a combination of two or three of these dimensions. These three axes forming the framework can therefore be applied to any country or corporate portfolio. The experience of Global South, that is accompanied by the, contradictory from one side, process of growth together with growing inequities and socio-ecological devastation, can employ this method, aligning the CSR targets with the proposed dashboard, showcasing how the corporate increases the output as well as improve the well-being aspects. Decoded 65 Beyond GDP metrics listed in the following table:

AHDI	Augmented Human Development Index	HII	Happy Income Index
ANS	Adjusted Net Savings	HLY	Happy Life Years

BCE	benefits and costs experienced	HPI	Happy Planet Index
BCPA	benefits and costs of present economic activities	IEWB	Index of Economic Wellbeing
BLI	OECD Better Life Index	IHDI	Inequality-adjusted Human Development Index
BWI	Better Wellbeing Index	ISEW	Index of Sustainable Economic Welfare
CGWBI	Composite Global Wellbeing Index	ISH	Index of Social Health
CMW	Composite Measure of Wellbeing	IWI	Inclusive Wealth Index
CRI	Commitment to Reducing Inequality Index	LEI	Life Evaluation Index

CSDi	Commission on Sustainable Development Indicators	LPI	Legatum Prosperity Index
CW	Comprehensive Wealth	LS	Life Satisfaction
DE	Doughnut Economics	MDGs	Millennium Development Goals
DLS	Decent Living Standards Framework	MEW	Measure of Economic Welfare
EAWI	Economic Aspect of Welfare Index	MPI	Multidimensional Poverty Index
EF	Ecological Footprint	MPM	Multidimensional Poverty Measure
EPI	Environmental Performance Index	OECD	Organisation for Economic Co-operation and Development

ESI	Environmental Sustainability Index	PB	Planetary Boundaries
eSNI	environmentally Sustainable National Income	PHDI	Planetary Pressures-Adjusted Human Development Index
		PQLI	Physical Quality of Life Index
		PWI	Personal Wellbeing Index
		RD	resilience dashboards
EU-SPI	EU-Social Progress Index	SDGs	Sustainable Development Goals
EVI	Environmental Vulnerability Index	SDGI	Sustainable Development Goal Index

FEEM SI	Fondazione Eni Enrico Mattei Sustainability Index	SDI	Sustainable Development Index
GDI	Gender Development Index	SJESB	Safe and Just Earth System Boundaries
GDP	gross domestic product	SMEW	Sustainable Measure of Economic Welfare
GEI	Gender Equality Index	SNBI	Sustainable Net Benefit Index
GEP	Gross Ecosystem Product	SPI	Social Progress Index. SSI=Social Security Index
GGGI	Global Gender Gap Index	SWI	Sustainable Wellbeing Index
GGI	Green Growth Indicators	TPI	Transitions Performance Index

GII	Gender Inequality Index	UI	U-Index
GPI	Genuine Progress Indicator	WBI	Wellbeing Index
GS	Genuine Savings	WI	Welfare Index
HDI	Human Development Index	YOGL	Years of Good Life
HEWI	Human Economic Welfare Index		

Table 2. Source: Beyond GDP: a review and conceptual framework for measuring sustainable and inclusive wellbeing, Lancet Planet Health (2024)

Corporate entities that use the mentioned framework can genuinely show the real-life impact of their activities contributing to the improvement of the people and planet's well-being, that actively reduces the disparities within the planetary boundaries. Therefore, adopting the 65-metric Beyond GDP-narrative successfully integrates the existing widely accepted indices along with the region or country-specific values that are necessary to take into consideration when it comes to Global South discourse. The implications in this sense are specifically outlined by the Indian economist Professor Kaushik Basu, that takes part in the group of developers of the Beyond GDP theory: "nations are so locked into the game of beating other nations in terms of the GDP metric, that the wellbeing of ordinary citizens and sustainability are getting ignored. i f

all the new income accrues to a few individuals, and the GDP grows, all citizens are expected to cheer. This is feeding hyper-nationalism, inequality and polarisation”.

The ongoing discourse among the scholarship dedicated to the alternative ways of measuring and systematic change and their consequent connection with the critiques that are directly affecting the creation of the new, more genuine version of CSR 2.0, also overlaps with the methodology already introduced in the previous chapter, that being the Visser’s four coordinates:

Principles of the CSR 2.0	Constraints of the GDP-dominant metrics	Alternative “Beyond GDP” proposals
<i>Glocality</i>	GDP as a metric tends to mask the local environmental violations and endanger community well-being in the pursuit of national capital accumulation	UNCTAD’s Inclusive Growth Index takes the GDP together with the data related to the living conditions, equality, and ecological sustainability, exposing that the economies from rather developed countries produce twice as much waste per capita in comparison with the economies from the developing areas
<i>Inclusive Governance</i>	GDP disregards the factor of distribution and disengages from the informal sector contributions	For instance, the Gross National Happiness (GNH) in Bhutan puts first the cultural continuity and and community well-being, whilst other indicators from the UN’s proposed dashboard stresses out the importance of health, social capital and environmental quality
<i>Scalability</i>	GDP growth is known to be coexisting with human rights violations, exclusion and poverty	The UN experts are dedicated to the creation of metrics that contribute to the assessment of the fact whether the

		development is “truly improving human well-being, advancing equity, and safeguarding sustainability now and for future generations”
<i>Circularity</i>	GDP, being a monetary value, created in the middle of the last century, takes into account resource extraction and waste as positive economic activity	Doughnut Economics take the social foundations, such as food and water, and put them under the ecological ceilings, as in biodiversity and climate, creating a framework for corporate’s activity to be within the planetary boundaries

Table 3. Source: Author

It is noteworthy, that the initiative proposed by the United Nations does not fully disengage from using the metric of GDP, yet it strives to complement it with a goal of equipping governments and societal components with the instruments to break the lens of the one and only single metric that does not cover the assessment for the quality and distribution of the growth it measures. As Hickel notices, being one of the main advocates for the degrowth, that building up a metric system around the GDP and adjusting it is not enough, in fact, “the dominance of GDP is not an accident, it occurs because GDP measures what is valuable to capital. It is the structure of capitalism that ultimately must be overcome” (Taylor 2026). This statement perfectly aligns with the proposition made by Abdallah and his call for the more radical and rather decolonial reading of the theory and consequently its transformation.

In the report “Going beyond economic growth. Europe’s role in building a just economy for the common good” suggests that using GDP, currently being the primary indicator of so-called progress, that in reality hides the true social and environmental costs coming along the way with growth. It demonstrates how historically GDP became a policy goal after the Great Depression and was later prioritised within the OECD’s “growth” convention, cementing the rising belief that Gross Domestic Product equals well-being. Now, the authors of the report underline the very important aspect that proves the contrary: GDP calculates only the volume of the output, and not

the destination of benefits, the actors and reasonings correlated of the production, putting a blind eye on the deforestation, water and biodiversity loss, and so on, that enhanced by the expanding volumes of production. The report confronts the notion of “absolute decoupling”, putting under the question mark how the resource extraction keeps increasing, whilst the EU’s material footprint surpasses by two times the sustainable limit, with GDP rising faster than the emissions (Hickel 2021).

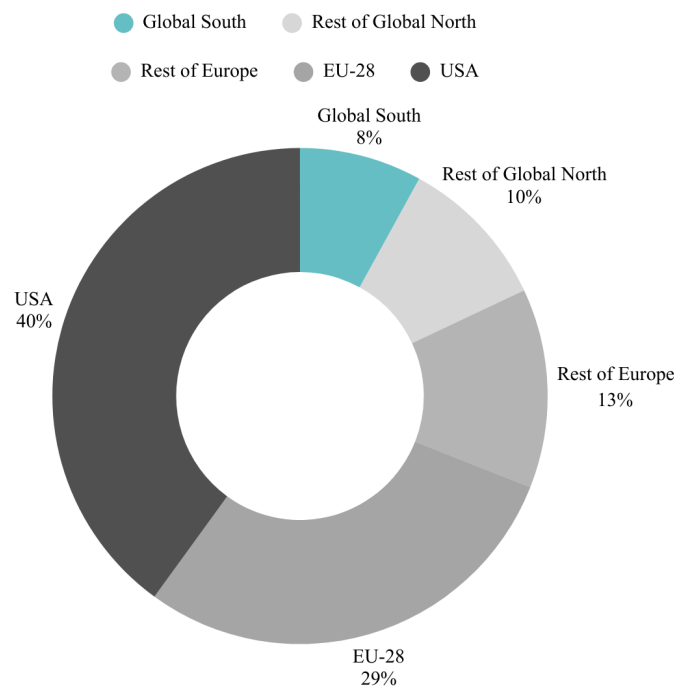


Figure 7. Responsibility for the climate breakdown. J. Hickel, Less is More: How Degrowth Will Save the World (2020)

Due to the fact that GDP ignores the disproportionate responsibility distribution for the climate crisis, that is significantly less for the entirety of the Global South, compared to the gigantic economies like the USA or EU. The research, in fact, provides evidence that higher GDP per-capita does not automatically lead to better social outcomes. Countries with similar GDP levels demonstrate rather different Social Progress Index scores, and the most wealthiest 10% of European citizens carry a quarter of the bloc’s CO₂ while at the same time the poorest half excretes much less. This makes the pursuit for growth also a discourse concerning the direct confrontation between poverty reduction and environmental protection, concluding that Gross

Domestic Product is a practically invalid measurement of progress due to its fundamental codependence on the environmental devastation, resource extractivism, inequality of distribution of benefits coming with the economic growth, and the quality of the planet's and people's well-being, the very foundations that the so-called economic growth is built on (Pheko et al. 2025).

For the creation of the new genuine Corporate Social Responsibility 2.0, hence, the contribution of the proposed metrics are essential for its evolution. Indeed, they are bringing about the framework that permits TNCs to take the measurements of their social and environmental influences not only from the point of view of the financial returns but also in regard to their legacy for the social foundations as well as ecological integrity. The margins, that mentions C. Abdallah in his work, could also adapt the new language and perspectives that they provide, just like in Malawi that improves the soil health and correlated with it food security would not be included in the calculations for the GDP, but would take part of the Inclusive Growth Index. The adoption of the Beyond GDP alternatives makes Corporate Social Responsibility change its path towards the plural, decentralising the Western definitions of progress and development, which aligns with the UN's urgent call for a radical economic change that values and prioritises human well-being above profit maximization.

2.4.2 Introduction to the Alternative Frameworks and their Application for Corporate Social Responsibility

As Corporate Social Responsibility throughout the years has perceived the constant economic growth imperative as unquestionable, and the discourse correlated with the social and ecological crisis in regard was deemed as one of “grand taboos” (Kallio 2007), maintaining the so-called growth-centric status quo, the opponents to that idea have been only gaining more attention and implementing more interdisciplinary outlook. In fact, in the Journal of Business Ethics T. J. Kallio argues that modern CSR discourse tends to actively ignore the attempts of the scholars and researchers to make critical inquiries, therefore creating three “grand taboos”: the amoral character of business (Friedman 1970), the untouchability of the continuous economic growth imperative (Hamilton, 2004) and the political nature of the CSR, that tends to be masked by the profit-maximization of the corporations. Intentionally disregarding these topics, there is a high

risk of redirecting the narrative, supported by the high management executives and researchers in the field, that in symbiosis make it rather appealing yet meaningless in a practical “sustainable” way, just like it happened with the large-scale corporation like Parmalat. By elaborating on every taboo, this self-helping rhetoric can be traced and connected with the profound indoctrination that has been following this debate. The amoral conception of business, to begin with, is rooted in the Friedman’s doctrine about the social responsibility of the corporation lying solely on securing the profit maximization, confirming once again that CSR can and has been utilised as a cosmetic instrument, detached in its duty to carry out the ethical behavior in substance. In this case the business is perceived as an outsider in this dialogue, as a part that is almost not involved, left alone responsible, and the ones, whose financial interests are concerned, find the direct and genuine reporting on the social and environmental violations unconventional and “made-up”, only to carry on with the CSR-washing strategy. Then, as one of the most central unspeakable questions raised, the belief in a constant and continuous economic growth that is positioned as something almost saintly and non-imaginable. The research has shown and confirmed that constant economic growth is physically impossible, putting as the example the calculated consumption of the United States and how it would be satisfied by not just the entire planet, but at least by the resources of six. This unspoken taboo not only censors critical discourse despite the evidential proofs about environmental limits of continuous economic growth and creates the obvious contradictions within this belief on the finite planet with finite resources, but also helps the business to play the innocent part presenting the pro-sustainability development narrative. This comes even more in handy for the corporate strategy, when the Corporate Social Responsibility is manifested in the legitimacy of its actions and goes in line with the political influence it has. Furthermore, the CSR could be easily disguised in the green-washing fashion, promoting the political sustainability rhetoric to secure the social licence that protects from the more profound political inspection. All these factors bring to the question, or rather a hypothesis, that CSR cannot be seen as neutral, because at its very construction and core, it is absolutely not. By obscuring the open conversation on this topic it reproduces the dysfunctional power dynamics and relations that are shaping and sustaining the corporate agendas, silencing the unbiased scholars from inspecting these very correlated biases and interests that CSR in the end of the day is created to assist.

This section, hence, analyses the most interconnected theories that contribute to the critical overview and further challenges the imperative for growth and its foundations for the contemporary model of Corporate Social Responsibility, taking as the baseline the studies of doughnut economics, degrowth and principles of circular economy, and how they correspond to the fundamental critiques of the traditional CSR, that eventually can help to predict the trajectory that the genuine CSR 2.0 might take.

2.4.2.1 Doughnut Economics: the Planetary Boundaries

Doughnut Economics, as a framework was created in 2012 and consequently updated in 2025, by Kate Raworth, renegade economist and founder of the Doughnut Economics Action Lab, and stands for a structured representation of the “safe and just space for humanity”. The visual depiction of it consists of two concentric rings that remind of the a “doughnut-shaped space”, how it is presented on the following figures (Figure 6 and 7):

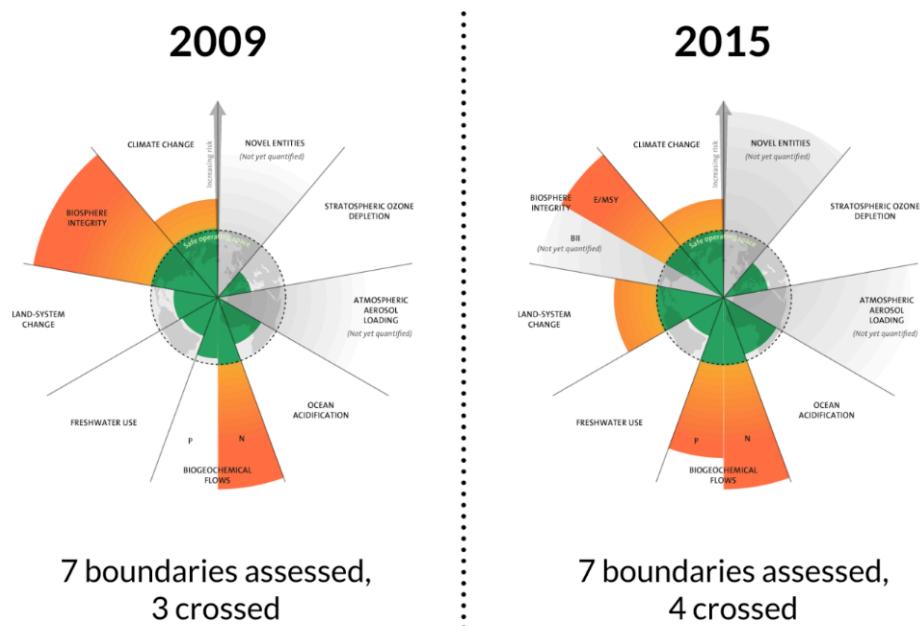


Figure 8. The evolution of the planetary boundaries framework (2009-2015). Licenced under CC BY-NC-ND 3.0. Source: Azote for Stockholm Resilience Centre, Stockholm University. Based on Sakschewski and Caesar et al. 2025, Richardson et al. 2023, Steffen et al. 2015, and Rockström et al. 2009

These two rings represent the *ecological ceiling* and *social foundation* respectively. The outer one depicts the planetary boundaries that must not be overshoot, that being global climate change, the loss of biodiversity, acidification of waters, chemical pollution, withdrawals, the degradation of the territories, nitrogen and phosphorus loading, severe air pollution and ozone layer depletion. While the inner one instead represents the essential human needs that must not be fallen short of, such as water, food, health, education, income and work conditions, peaceful and just political ambient, social equities, gender equality, housing, networks and energy. The ecological ceiling shows how the boundaries are not just the arbitrary thresholds but shows the very limits within which the planet and its life-support systems can still sustain their resilience and stability, whilst the social foundation accompanies both material and non-material realms of human well-being.

The framework was firstly introduced in 2009, with a definition of nine bio-physical limits that altogether maintain the Earth's system in stability, created by Rockström. The current global situation uncovers a deep imbalance in the system: in fact, whilst GDP metrics have doubled in the period of 2000 to 2022, the planet remains in a state of “ecological overshoot”, where several planetary boundaries have been crossed and at the same time fails to meet the basic social and environmental needs that is very representative for the majority of the global population. This leads to the position where the ecological limits are exceeded yet the social justice and well-being is not achieved. The 2015 update showed the radical change that appeared after six years of monitoring, concluding that the human activity at the time have already pushed four of these limits (climate change, biodiversity loss, nitrogen and phosphorus cycles, and land systems degradation) far beyond their risk-free operating spaces, projecting the trajectory of the first more large limit transgressions. The next important reassessment was carried out in 2023, when the scientific group quantified all nine limits for the first time and concluded that more than a half of them were transgressed, underlining the growing risks of irreversible changes. As the most recent study, it adds up a significant update on the following factors: for the first time the ocean acidification has crossed its permitted limit, hence showing how the boundary protecting marine chemistry was moved to the higher-risk zone, at the same time leaving the stratospheric-ozone depletion within the range of safety.

Last year's report demonstrated how other boundaries that were labelled as overreaching back in 2023 proceed to surpass the safe limits, verifying the strong expansive nature of human-created impact across the entirety of the planetary system. The planetary boundaries framework therefore affirms the the biophysical foundation for the critique of CSR that exceeds the cultural and ideological particularities: in fact, the ethics can be confused as morally subjective or too culturally specific, it is based on the earth system science that is founded on the proven facts, thresholds, rates and limits.

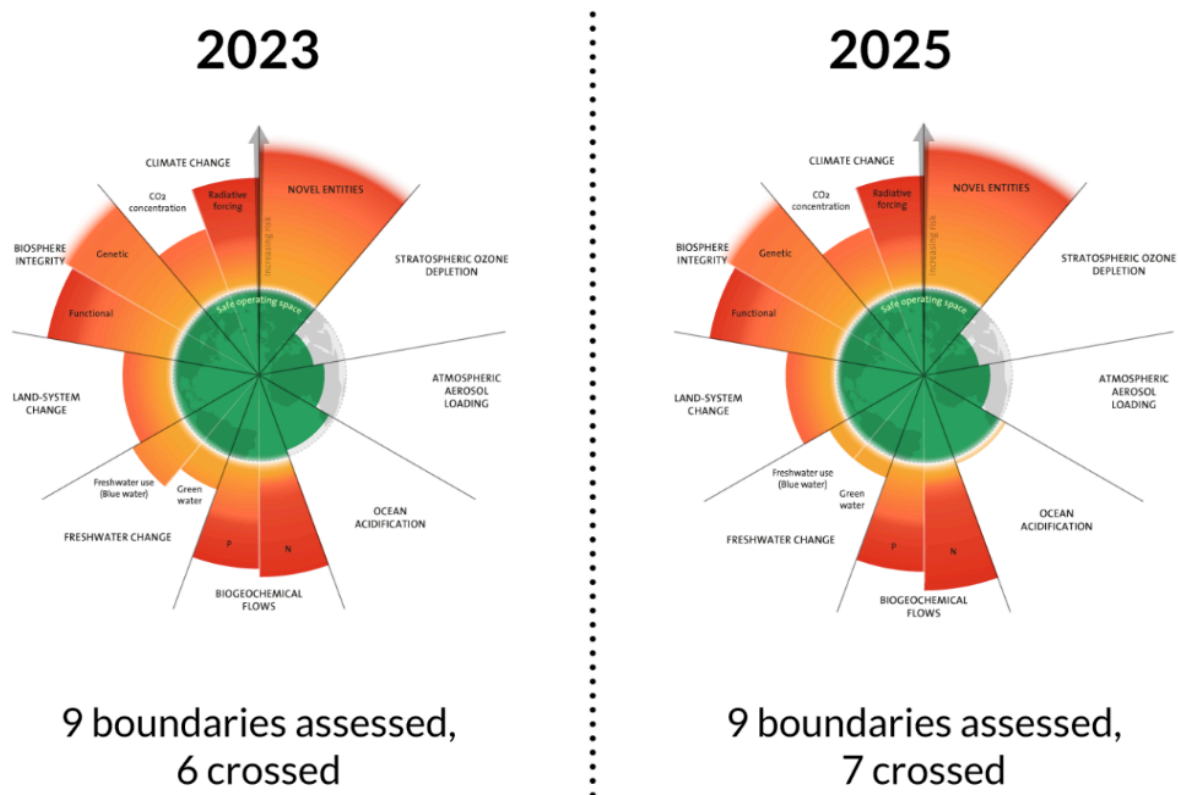


Figure 9. The evolution of the planetary boundaries framework (2023-2025). Licenced under CC BY-NC-ND 3.0. Source: Azote for Stockholm Resilience Centre, Stockholm University. Based on Sakschewski and Caesar et al. 2025, Richardson et al. 2023, Steffen et al. 2015, and Rockström et al. 2009

Accordingly, the factual proof that confirms the Doughnut economics stands as the ecological overshoot on multiple realms alongside with the social shortfalls, provides a conclusion on the acute consequences of the existing economic system. Within the pursuit for GDP-driven growth, modern capitalism is the main reason and accelerator of this crisis, that is fed by intensified resource extractivism and in order to fulfill the corporate need for the capital accumulation. This conclusion leads to the confirmation: the transgression of the planetary boundaries reveals how deeply the limitations of CSR settle. Since the 20th century the model of reporting to corporate accountability has been functioning based on the logic of the growth paradigm, putting upfront the mitigation of the hazardous behaviours of the TNCs covering up the symptoms but not the root problems of the system. CSR 2.0 must move beyond the mitigating strategy that benefits the corporation

2.4.2.2 Degrowth Theory

Degrowth theory tackles the foundational defect in the mainstream Corporate Social Responsibility model, as mentioned before the unquestionable belief that the continuous economic growth is compatible with the planetary limits. The CSR scholarship casually treats growth as a fixed conviction and actively avoids the confrontation with the environmental and social costs, once again reinforcing the “cosmetic” effect and corporate green-washing. In this sense, degrowth theory reviews the economic system around the social and ecological values prioritising them over the monetary metrics, affirming that the society must meet its needs within planetary boundaries through a deliberate and democratic reduction of excess resource consumption. By reorienting the purpose of economic activity away from endless accumulation and towards human flourishing and ecological stability, degrowth provides a theoretical foundation that exposes the inherent contradictions of mainstream CSR, which attempts to reconcile profit maximalization with sustainability without challenging the growth imperative that generates environmental degradation in the first place (Saito 2024).

By integrating the degrowth perspective into the CSR model, it paths the way towards more genuine and transformative practice. The theory proposes a rather radical reductional strategy in production and consumption, a more authentic citizenship participation, that is also accompanied

by the practices like commoning. These characteristics have a capacity to contribute to the reconstruction of the corporate responsibility as a system into one that is community-driven and ethical. Degrowth directly breaks the constant growth taboo, the imperative that has been carried on and dominating the CSR discourse, allowing the scholarship in the field to openly confront the negative outcomes of ecological and social nature caused by the economic expansion logic (Maier 2024). Changing the very core concepts of “progress”, “well-being” and “growth” on the ontological level, therefore CSR metrics reflect the social justice and ecological threshold rather than the targets connected to GDP. Degrowth, originally taking its roots in Europe, puts its efforts into tackling these injustices by criticizing the endless growth that in context of Global South resonates with the historic aftermath represented in systematic exploitation and colonial, and post-colonial, traces of extraction. In the Global South, therefore, the application of degrowth implies the re-politicising growth as a concept, linking it with the struggles for social equities and gender equalities, rather decolonised visionaries. It requires the revision of the corporate governance models, supporting the alternative forms such cooperative and commons-based production, promoting the redistributive down-shifting of economic activity by shortening work hours and local resource stewardship towards the “soft landing” economy restriction (Caffentzis and Federici 2014).

When it comes to the epistemic shift that is emphasised by C. Abdallah, it can be concluded that the decolonization of the growth imperative must take place: the rejection of the universalistically exposed knowledge and narratives on the development taking the root of a Western trajectory imperative is unavoidable. Alternatively, its genuine and considerate idea of development must be considered and decided by the visions rooted in the knowledge and care of local communities. In this scenario, degrowth-instructured Corporate Social Responsibility in the Global South detaches from the market-based “win-win” projects towards care-centric and co-created, rather democratic, corporate governance models, that take into consideration the planetary limits, employs Global South solidarity practices for the inclusive stakeholder policies. This process must be accompanied by the intersectional movement collaboration, that connects the degrowth thought with the grassroots organisations, including those are most affected by the systematic corporate misconduct, NGOs and the corporation’s workers’ unions to co-design the new alternative degrowth solutions that confront the environmental breaches and the social

justice demands that Global South calls for. The degrowth perspective, as the matter of fact, exposes the reason why policymakers tend to be rather resistant to considering the idea of fundamental reality that implies a “planned reduction of excess, and this excess is mostly concentrated in the wealthier and powerful actors that govern our economy”, including the cases of shareholders of fossil fuel industries, and other powerful economic actors, whose biased interests are profoundly connected with the current growth paradigm.

2.4.2.3 Circular Economy in Practice

The circular economy, accordingly, provides practical pathways that help implement the degrowth principles within the material systems, offering concrete strategies for reducing the material production: being a “model of economic production and consumption that strives to maximize the productivity of materials and in so doing reduced waste and raw materials intake”. The process of applying circular economy concept must, although come together with the degrowth theory elaboration, since by itself “it does not demand the reduction of consumption and production”: targeting directly the waste production, advocating for the decentralised and more democratic economies of material reuse, actively shaping the new systems that use material circulation indefinitely and not being just extracted, used and discarded, maintaining the balance of decreased material output at the same time improving the conditions of well-being. In this sense, the theories of both degrowth and circular economy overlap in the implementation of the concept of commoning, practical and philosophical thought and practice to managing the resources and social systems that moves beyond the primacy of state control and private market ownership (Salvini 2022).

In terms of CSR, it can push forward the agenda of a community-driven system of resource loops in the cases when it is based in commoning practices that employ the collective decision-making, non-commodified usage of resources and rather cooperative stewardship of material production. This way the corporation cooperates with the local communities that are directly involved in the production in order to reshape the cycle of “taking-making-disposing” towards the idea of “sharing-reusing-repairing” that can be traced on the local level apart from being audited solely via corporate reports. In the context of Global South, the practice of commoning assumes the

resilience to market capture, such as one of the most vivid examples present in the Bolivian “water wars”, showing how the communal networks maintain equitable access, implementing as well women-guided practical customs. When corporations adopt these existing commons conduct, CSR, gone through the lens of circular economy basis, hence, transforms to a more horizontal co-productive scheme of value production, situating the profit bias with the relational behaviors of ethical resilient relationship with social capital. In perspective of the phosphate sector, it reshapes the very object of responsibility, where the conventional CSR investigates how the corporation can manage the production waste more responsibly, when circular economy reposed the question, using commoning as practice, the destination of the resource procession and its management. Detaching from the dominance of corporate control pathing the transformation towards community-led supervision, in the following study carried out by the University of Helsinki dedicated to the circular economy for the phosphorus supply chain, it is argued that the models that employ the principles of circularity create the “paradoxical social impact”. The results showed radical improvements in poverty reduction and safer working conditions in the regions of Western Asia (up to 93%) and in the European Union (up to 60%), yet the lack of further promotion for the gender equality and uprooting the exploitative child labour still present in the most of Caribbean and Africa, confirming that the commoning practices must take place within the application of circular economy framework (El Wali, Golroudbary, and Kraslawski 2021).

The empirical evidence provided by the Finnish research boils down to the essential recognition of the further development for the CSR scholarship: circularity on its own does not contribute to CSR’s transformation. It confronts the measurement aspects convenient for the corporate reporting but leaves aside the composition of corporate power, being therefore rather selective. The integration of commoning practices is crucial and cannot remain optional and must lead the foundations for the corporate governance architecture where the circular economy takes its part. Hence, the following table covers the possible integrated framework, that is systematically dismantling the three “grand taboos”, that Kallio pinpoints and that are crucial in the Corporate Social Responsibility discourse:

Grand Taboo	CSR 1.0 Framework Principle	Alternative CSR 2.0 Framework Lens
<i>Amorality of business</i>	Voluntary, cosmetic adjustment; Ethics being detached from the core profit maximization primacy	Doughnut economics employs the ethics in the very biophysical boundaries; Degrowth puts the priority of use-value over the exchange-value; Commoning being the democratic incentive of the corporate governance
<i>Growth imperative</i>	Growth treated as unquestionable imperative; Mitigation of the severer corporate misconduct without actually confronting the underpinnings of constant economic expansion	Planetary boundaries shows the unfeasibility of endless growth; Circular economy redefines “scalability” as responsible, and not escalating, while Degrowth pressures the planned contraction in wealthy economies
<i>Political nature of CSR</i>	CSR being presented as neutral, bureaucratic, widely-accepted; Disequilibrium of power relations	Commoning uncovering, confronting the power asymmetries; Inclusive governance based on the broader stakeholder engagement; Decolonial perspective exposing the CSR shortcomings

Table 4. The Alternative Scheme for CSR. Source: Author

The trajectory of the CSR 2.0 is a matter of the long process that contains the decolonising of knowledge, breaking down the roots of problems and detaching from the profoundly set imperatives that create the illusion of accountability for the corporations. The prediction that these frameworks collectively serve lead the way for the trajectory that the future, genuine CSR model might look like. The change will be deeply systematic and not just philanthropic, creating a new imperative that implies that responsibility must be integrated into the core of the corporate operations, starting from the initial purpose and on with the production structure and its governance. It will be led by the responsibility as an action and not verbal “cosmetic” washing, and regulated by the very actors and system’s components that are in the frontline in bringing the corporate performance forward in the first place. In the setting of Global South realities, it means confidently separating itself from the Northern-centric rethorics in the direction of so-called by Visser “scalable, adaptive locally resolutions that are not superficial but integrated at the very core of the business”. The concepts reviewed in this chapter tackle thus the resourceful theoretical base for this transformation, but also disclose a rather critical gap: the empirical research has to carry on and proceed by diagnosing the corporate entities based in the Global South, and how these radical changes would affect in concrete cases. Taking the phosphate sector, with a specific case of Groupe Chimique Tunisien located in Gabès, Tunisia, serves as an essential platform to confront this profound gap.

2.5 Literature Review of the Critical Corporate Social Responsibility Studies

Critical Corporate Social Responsibility scholarship goes beyond the effectiveness of its model, additionally investigating the most frequent assumptions, therefore confronting and questioning the present practices and the consequences of corporate responsibility initiatives, especially within the realities of Global South. Correspondingly, this review tackles the matter of what CSR is in charge of in substance, its functioning role as an instrument to the governance, that can reproduce colonial relationships in certain contexts and has a tendency to enable the logics of exploitation. Thus, the critique in this regard is crucial with an aim of comprehending the case situations like Groupe Chimique Tunisien, where the gap between the devastating reality and the corporate promises. From exposing the flawed market assumption that forms the basis of CSR, and research on its programs as a neocolonial tools of control, to inspecting how its reports, the

guidelines of which were developed strictly through the perspective of Northern economic hemisphere, that systematically excludes the Southern standpoints and remove their particularities from the discussion when applied to the postcolonial realities (Thelma et al. 2024).

- *The Myth of CSR*

Deborah Doane in her article “The Myth of CSR” of 2005 uncovers the series of defective roots that are at the foundation of the very CSR framework system, stating that it is based on a rather misleading proposition of the fact that corporations can pursue profit maximalization and assure social good at the same time without profound conflict. This extensive research into corporate behaviour and consumer trends in United Kingdom and the United States is grounded in documented cases of corporate misconduct, such as one of BP, which once was gaining CSR awards and positioning itself as an environmental leader with its Beyond Petroleum campaign, at the same time opposing the record fines of \$1.42 million for health and safety violations at its Alaska operations. Thus, this case demonstrates the gap between the corporate narratives and the real state of operational practices (Doane 2005).

The author, therefore, systematically deconstructs what she labels as the “four key myths of CSR”: first one being the fact that the market can bring about short-term financial returns together with the long-term social benefits. In fact, short-term demands of shareholders consistently top the long-term investments in environmental protections and or social welfare. Secondly, the belief of ethical consumer culture driving change comes in contradiction with the evidence exposing the gap between the behaviour and intention. In the United States, only 9% of consumers qualify as “True-Blue Greens” who faithfully act on environmental values, while in the UK with 83% of consumers intend to behave ethically only 18% do so occasionally and less than 5% do it with consistency, which proves that consumer pressure is rather weak in order to push the fundamental corporate change.

As the next myth, Doane notices the notion of a “race to the top” competition in terms of ethical standards that at the same time disregards the ongoing greenwashing. Corporations force the PR value of CSR mechanisms, such as one of UN Global Compact, without a real behavioural change in effects. In this case, British American Tobacco won the UNEP/Sustainability reporting award regardless of the inherent misconduct of its product lines. This realization permits

corporations to corrupt their reputations whilst concealing other types of irresponsible practices. And lastly, the common belief that global economic competition will push the countries toward stronger ethical practices disregards how market liberalization can redirect this so-called race downwards—in this case the author argues that the trade-offs between profit and principles are unavoidable with a bigger probability for the profit to win.

- *Corporate social responsibility and the reproduction of (neo)colonialism in the Ecuadorian Amazon*

Postcolonial scholars, on the other hand, continue to investigate how Corporate Social Responsibility performs in the Global South, moving away from solely the market critique. The study research carried out by Pearson and the colleagues takes as an example of Repsol's CSR program in Ecuador's Yasuní National Park that serves as yet another vivid illustration of the tendencies to reproduce the colonial hierarchies: in fact, using the the qualitative research in Waorani indigenous communities, the argument focuses on the fact how "colonial epistemologies communicated through CSR programs reinforce the neocolonial social relations between Waorani residents and Repsol employees or the people facilitating Repsol's CSR programming" (Pearson et al. 2019). Yasuní National Park, being one of the most biodiverse regions on Earth and territory of indigenous peoples living in voluntary isolation, gets the attention of Repsol, a Spanish multinational oil and gas company, that has been operating in the area ever since 1980s, extracting oil via Block 16.

After conducting an analysis of the corporation's CSR documentations, observing the community meetings and carrying out interviews with the residents, he authors expose the notion where CSR is found as not neutral interference but as a ground for the neocolonial logic expansion to take place, as explained in the work: "there is a prevalent perspective among non-Waorani individuals that echoes neocolonial tropes—inheritances of colonial epistemologies—and communicates that Waorani community members need to improve their cultural and environmental practices", therefore representing the residents as poor environmental stewards. According to the scholars this approach is not accidental, but a clear attempt to assert the company's legitimacy in its presence and practices, as well as its territorial authority and further validate the ongoing oil extraction.

What this research indicates is the way CSR in this case “produces the forms of intimate governance that ultimately serve to facilitate resource extraction”—throughout daily practices and interactions. It shows how the corporation deploys specific narratives on the matter of local communities not behaving the way they “should”, therefore recreating the hierarchical dynamics that were present with these historically subjugated populations. The deeper meaning behind it stands in putting the light to the CSR’s non-subtle colonial logic when it comes to operation; it is present as much as at the macro level of political economy, as much as it is manifested also in the intimate fabric of social reproduction.

- *Corporate social responsibility in postcolonial contexts: a critical analysis of the representational features of South African corporate social responsibility reports*

The study from 2021, brings forward this postcolonial critique to the records with which CSR communicates and how it gets legitimised; the reportings that come out as a result demonstrate a significant gap in the literature. In substance, it revisits the CSR reports that were produced after in South African corporations in the post-apartheid era: South Africa adds further evidence as a particularly important context for studying CSR in the Global South, as it reflects the colonial and apartheid legacies and at the same time integrating into the global economic structures. As South Africa did not effectively implement the universal CSR frameworks that are being practised worldwide, it has adopted the self-regulating strategies such as Johannesburg Stock Exchange (JSE)’s Social Responsibility Index (SRI) and the King Code for Corporate Governance. The author of the research paper T. Bernard draws attention to the reports from major South African corporations, exploring the way they discursively constitute corporate identities and relationships with employees, suppliers and local communities (Bernard 2020).

He broadens the postcolonial critique to the documents through which Corporate Social Responsibility is diffused, arguing that “very little literature on the CSR practices and discourses circulating in the Global South or former colonial contexts” in the pursuit to understand how South African corporations represent themselves. A central concern is focused on the dominant framework of Global Reporting Initiative (GRI), that was “developed within Global North”, in being responsible for these representations. This brings up crucial topics such as the nature of knowledge resources, the character of priorities or whose definitions or “responsibility” are

being used in the corporate accountability mechanisms in cases when they are adopted in postcolonial the realities of Global South.

Bernard's reflections lead to the conclusion that the very act of reporting, that is carried out through the Northern-designed frameworks, can compose a form of representational misconduct that tends to silence the local realities and historical specifics. Assumptions on the matter of what is considered to be the material issue and "stakeholder engagement" and how they can systematically exclude the concerns of the local communities that are shaped by colonial legacy and apartheid. This way the work aligns with the conclusions of Pearson et al. on the matter of neocolonial logic are integrated in the interactions with the stakeholders in question, as well as in the superficially neutral structures of corporate reportings.

Chapter 3: The Case Study - Groupe Chimique Tunisien (GCT) as the Litmus Paper to the Flawed System

3.1 Prognosis for the Sustainable Development of GCT in the Panorama of Global South

The case of GCT stands out as both a warning and a possibility for the sustainable development trajectories across the Global South. The phosphate sector's strategic importance, as North Africa takes up to 75% of the global reserves, and among the most durable by years of the phosphate extraction at the current rate, therefore shaping the local, regional and global development on the dependent industries such as food security and plant growth (Deloitte 2026). The prognosis, nevertheless, demands reimagining of development itself and detaching from the imperative of constant economic growth beyond GDP in favor of frameworks that prioritises ecological regeneration and ethical corporate conduct within the planetary boundaries.

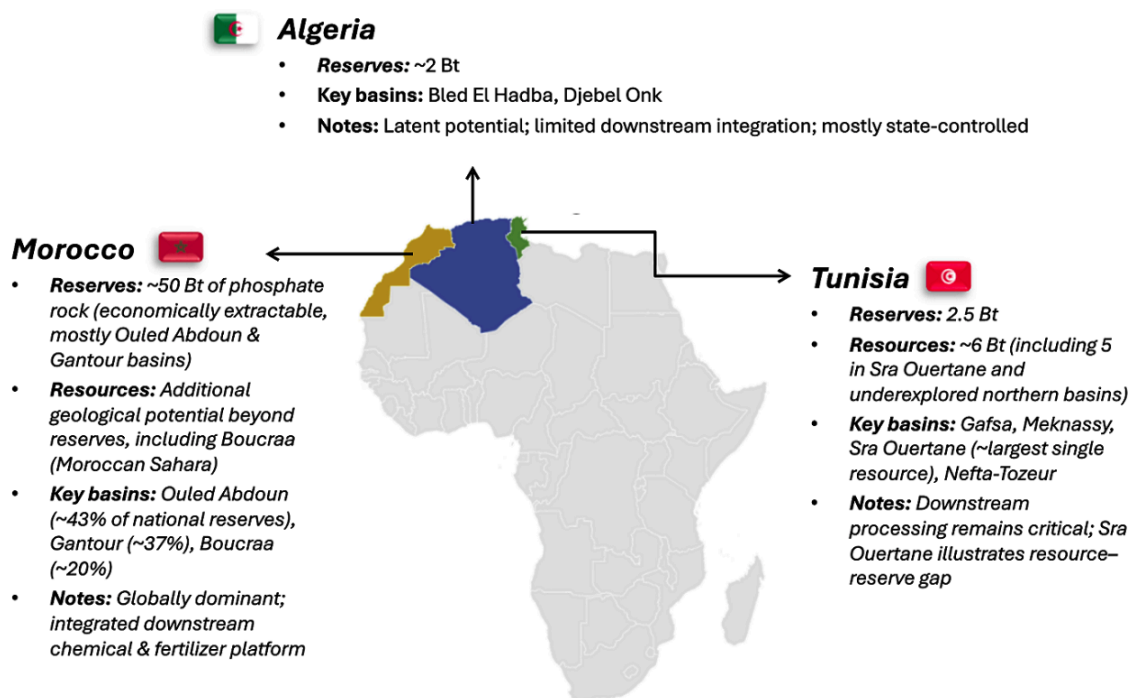


Figure 10. North Africa: Phosphate Reserves and Strategic Mining Basins Source: USGS.gov (latest available years) ; International Fertilizer Development Center (2010) & (IFA) & Argus Consulting Services - Phosphate Rock Resources and Reserves (2023)

Global South, and countries like Tunisia, is rich in traditions that can offer the alternatives to the Northern development model: balancing with the nature, not owning but belonging to the land and constructing a healthy codependent relationship with it, reciprocity—these are the key principles that are also shared by Mexico, Kenya and many others. The economics that is decolonised and faced towards the indigenous economies promote respectful and sufficient, revolutionised beyond the infinite growth and prioritising redistribution rather than capital accumulation. Such a model is already practiced in Peru, where the Quechua and Aymara concepts of *Sumak kawsay* (well-being), keeping the natural and human dimensions in balance. The GCT example shows what happens when growth takes place ignoring these premises, when the extraction proceeds, the environmental and social systems collapse. A just growth trajectory for Tunisia's phosphate sector and GCT in particular would prioritize the downstream integration, capturing value via local processing and not raw material export, adopting environmental upgrading by investing in technologies that genuinely eliminate phosphogypsum waste and, and through policy and decree-making that adjusts the legality according to the profit needs of the corporation and the state, as well as local communities benefit distribution, to ensure that those who are in the frontline and is the backbone of the production operations and therefore bare the costs of its negative impact.

In the following subchapter, the quantitative data evidence from official sources, such as studies commissioned by the European Union and the final reports published on the official website of Groupe Chimique Tunisien, will be studied and discussed in order to showcase the measurable dimensions that characterise the social and ecological devastation that the corporate reporting has publicly exposed so far. These documents' analysis therefore serve as an undeniable scientific proof to the enterprise's label "sacrifice zone": in fact, this ongoing transformation that has already been claimed as a Mediterranean "hotspot" becomes undeniably obvious (Jaballah 2026).

3.2 Quantitative Evidence of Environmental Degradation in Gabés

In order to evaluate the tangible negative impacts as a byproduct of the GCT's industrial activity, the recent available reports are drawn from the official website of the enterprise, which provides substantial evidence. The following documents establish the institutional knowledge that

provides data necessary for the evaluation of environmental and social impacts throughout its production. To begin with, it is noteworthy to mention the GCT is legally governed by the support agreement *Programme de Gestion Environnementale et Sociale (PGES)*, or *Environmental and Social Management Plan*, that directs and assures the enterprise's compliance with the national environmental, social, legislative requirements, such as financing, monitoring and reporting obligations to the financial bank. That involves activities like developing specific plans of action, setting the indicator systems, as well as periodically carrying out audits, with further incident control measurements, with this project implying to address the unforeseen situations, maintain the stakeholder communication, as well as creating reports according to the schedules (Groupe Chimique Tunisien (GCT) 2025).

In the published report, GCT is obligated to deliver the full set of national social and environmental clauses (SO1-SO10) and at the same time respecting the financing and cost-control framework as it is settled in the legal support agreement. The social-related benefit actions such as grievance-handling mechanisms or community compensation, as well as the targeted ongoing developmental programs (for instance, the complaints procedures in SO1 and compensation clauses in SO5-SO10) must require the designated fundings, while assuring staff monitoring and and more frequent reportings. Since the same financial allocations must as well cover key operational expenditures, such as production inputs, audit costs and infrastructure charges, that reveals a fundamental conflict: these very allocations that fund the social programs can effectively limit the resources available for the efficient plant operation, at the same time the strict expense management can put pressure on GCT to decrease or significantly postpone the activities directed to social activities.

In effect, the constraints for the costs of operations are reinforced by the requirements to submit these annual, quarterly and monthly reports reflecting the performance metrics, directed to the financial bank that then ties budget compliance to fundings' continuation, where any alteration, that includes social-benefit spendings depending on the gravity, is ought to be justified or rather adjusted accordingly in terms of budget, that therefore materialises in the this conflict between the PGES-mandated social commitments and the bank-driven controlling system of costs mentioned before. This also manifests in how the increased operational costs, in cases when

production scales up, leads to larger environmental footprints, which therefore demand stricter and rather more expensive controls, that, in fact, deepens the trade-off between social welfare and operational costs.

On the other side, GCT gets involved with the “*Projet d’appui à la gouvernance environnementale locale de l’activité industrielle à Gabès*” (PGE-Gabès), or “*Project to support local environmental governance of industrial activity in Gabès*”, a four-year initiative (2014-2018) funded by the European Union with a budget of €5 million and implemented by Expertise France (Expertise France Groupe AFD 2014). The project’s objective aims to contribute to the reductions of coastal and marine pollution in the Gabès region, implementing a more participatory environmental governance that includes all local stakeholders (Jamaity 2014). As the main quantitative results emerging from the studies reveal the impacts of industrial pollution on health and regional economy, as elaborated below it implies the following evidence:

<i>Atmospheric emissions</i>	Annual fixed-source releases up to 22000 tons of Sulfur oxides, 135 tons of Fluorinated gases, 900 tons of Nitrogen oxides, 1750 tons of Particulate matter, and 450 tons of Ammonia gas (plus 220 tons of Malodorous gases) with over 95% of the airborne load originates from GCT
<i>Phosphogypses discharge</i>	GCT releases approximately 5 million tons of polluting waste, phosphogypses, per year, which is equivalent to 14000 tons daily, that are pumped into the Gulf (approximately 40000 m ³ of seawater), identified as the dominant marine pollutant
<i>Marine contamination</i>	Two zones are mapped around the discharge point: Zone A (30-ha coastal beach) and Zone

	B (900-ha seabed “glutinous-organic” area), beyond which, an 8000-ha area of the Gulf shows Cd (54-394 ppm), phosphor (4-7%) and fluor (1-11%) concentrations above limits
<i>Loss of benthic biodiversity</i>	Compared with Sfax, Gabès’ benthic flora is down 51% and fauna 56% (species count decreasing from 29 to 14 for flora; from 206 to 91 for fauna)
<i>Fishery productivity</i>	From 1991-2015, total catch fell from 15.8% to 5.2% of national production: per-boat yield dropped 44% (with 23.4 to 13.1 tons per boat). The “benthic-loss” method estimates a 56% shortfall in 2015, translating into a missing value of approximately 33 MDT; the “productivity-loss” method gives approximately 21 MDT)
<i>Economic cost of degradation</i>	The 2015 total CDE is 76 MDT (approximately 200 DT per a person per year), representing 27% of the GCT’s regional value-added; sectoral shares are fishing 47%, tourism 33%, health 13%, agriculture 7%
<i>Avoided cost through relocation</i>	The 2016-2030 “de-localisation” scenario would avoid approximately 1013 MDT of cumulative degradation costs, at an estimated investment of approximately 3050 MDT

Table 5. Source: Author-elaborated from Impact study of industrial pollution on the economy of the Gabès region, Final Report

Polluants	g/s	T/j	T/an
SO2	619,1	53,5	17 652
HF	4,03	0,35	115
PM10	120,52	10,41	3436
NH3	10,9	0,9	311
NOx	25,1	2,2	717

Figure 8. Annual assessment of emissions from the main stationary sources of air pollution in Gabès. Source: Draft PGE health study, Gabès; Impact study of industrial pollution on the economy of the Gabès region, Final Report

The industrial activity makes up substantial production output, but this economic gain comes at an unacceptable price. The resulting emissions and phosphogypsum dumping have triggered a comprehensive environmental crisis affecting air, land and sea: alarming air quality deterioration, widespread contamination of marine sediments, destruction of seabed ecosystems, a 44% collapse in fishing productivity and a 33% loss in tourism revenue.

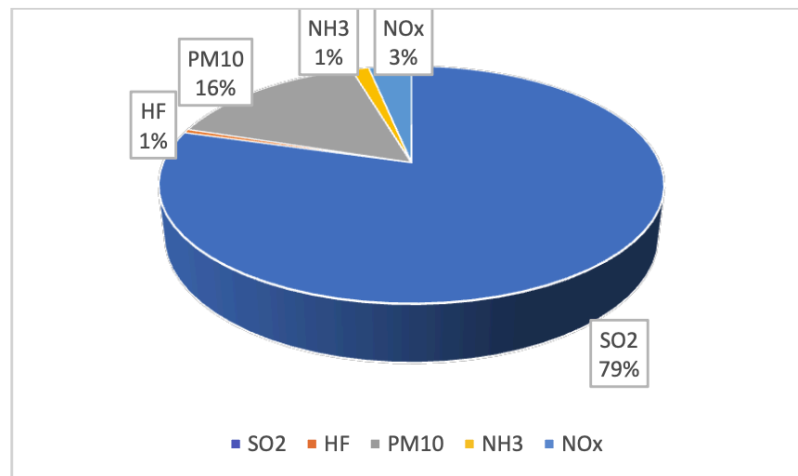


Figure 11. Annual Contribution of atmospheric emissions from the main fixed sources of industrial activities in Gabès (t/day). Source: Study [84] non-updated version & PGE health study draft; Impact study of industrial pollution on the economy of the Gabès region, Final Report

The quantified economic damages, with 76 million Tunisian dinars in 2015 only, overtops the region's modest healthcare expenditures, demonstrating that environmental destruction, not public health costs, is the primary economic consequence of GCT's operations. Analysing the potential solutions in this case shows that relocating the phosphate processing units inland, whilst maintaining production capacity, offers the greatest benefit. This approach would eliminate the main source of marine pollution, reduce atmospheric emissions as well as generate over 1 billion Tunisian dinars in avoided losses over time. The evidence, therefore, compellingly supports the study's conclusion: indeed, the most balanced and effective policy response is to halt phosphogypsum discharge immediately, moving the processing facilities away from the coast and implement more attentive ongoing environmental monitoring.

Recently, in July 2025, I2E/IHE, an engineering firm specializing in technical assistance, and project monitoring in the fields of energy and the environment has released an E&S audit report for GCT, assessing conformity with Tunisian law, decree 2018-447, NT 106.02, BAD SSI 2023 and BP11 with the most astonishing results in pH, flour water temperature, phosphorus levels exceeded, lack of operational monitorings whatsoever (Groupe Chimique Tunisien 2025). One of the main present contradictions that emerged was the gap between the community perceptions of air pollution and the onsite emissions that were measured. While residents living near the GCT complex report a persistent pattern of environmental and health issues, as well as discharges of phosphogypsum into the Gulf as a source of reduced crop yields, the plant's official emission data, however, releases a rather different depiction of the situation. The most recent comprehensive stack test, conducted in 2010, shows that pollutants such as SO₂ and HF and particulate matter only exceeded regulatory limits during brief startup periods. The audit highlights, indeed confirms the crucial revelation that there is no continuous ambient-air monitoring program on-site, meaning that the available data is sparse and tends to fail to capture the intermittent, wind-driven releases that community reports.

Current discrepancy can be justified by several factors: since monitoring relies on periodic source testing, it misses low-level but highly odorous gases like hydrogen sulfide and mercaptans, that are perceptible to humans at concentrations far below standard detection limits.

In fact, it leads to a mismatch, also given that there is no formal process to integrate residents' lived experiences with the technical data. As one of the solutions, it is proposed to implement a multi-pronged approach, where the plant should adopt continuous ambient-air monitoring to capture real-time conditions as well as expand its pollutant suite to include odorous gases and establish a formal community-engagement platform that links perceived impacts to verified emission data.

3.3 Historical Context

The foundation of unsustainable practices present nowadays in the Global South, and in Tunisia in particular, in fact is nothing but a direct consequence of the colonial economy that was settled by the French protectorate back in 1881. The logic behind it was not driven by the need for Tunisia's development, rather to serve the economic advantage of the colonizer entity, establishing the fundamentally important extractive industries, such as the one of phosphate sector that has been essential in the Gafsa region. This region becoming one of the main largest exporters of phosphate chemicals in the world with its rich natural capital came in handy to the European shareholders who enabled the exploitation of local labour and resources for their profit. Establishing the structural dependency set back in the 19th century, this extractivist system prolonged the overdue colonial rule on the Tunisian soil, as "several decades after formally attaining independence, many developing countries continue to trade disproportionately with the European countries that once ruled them", noticed by many scholars just like A. Bhattacharjea, exploring Development Economics in the context of the post-colonial sphere (Bhattacharjea 2004). Tunisian economy being integrated into the system of global capitalism as a subordinate, the supplier of the raw materials, with its third of exports directed to Europe, France being the first global buyer with 17% of total sales. The aftermath of this economic development undermined Tunisian economy making it vulnerable and fixed the orientation for the external needs, neglecting the internal ones, creating social and environmental damage on the way.

What is noteworthy, and fundamental as an argument in this research, is the fact that the independence proclaimed in 1956 did not practically dismantle the colonial relationship and the unbalanced dynamics between France and Tunisia, but was brought about under a different

name. The historical mechanisms of explicit and overtly rule over the Tunsian land and its resources did not end, but underwent the rebranding that replaced the form of economic control, commanded by the international financial institutions and trade agreements that reinforced Tunisia’s dependency (Barbour et al. 2026). In order to explore more elaborately the historical climate under which Groupe Chimique Tunisien has been established, it is necessary to follow the milestone points that shaped the colonial economy in the past and how it has been carried on in the contemporary period:

Timeline of the Economic Patterns Transformation

1956: POST-INDEPENDENCE TUNISIA			
oriented for the EU demands as a priority enforced by trade agreements & investments from abroad	low-wage labour for the advantage of the TNCs: land and water used for the export	TNCs in the strategically important sectors	the economic elite carrying out neo-colonial trade agenda at the expense of local communities
<i>ECONOMY</i>	<i>EXPLOITATION</i>	<i>DOMINANCE</i>	<i>POLITICS</i>
designed for French Interests as the primary raw material supplier and market	cheap labour and natural resources in mining sector for European profit	French-ruled capital backing the companies in key sectors	ruling power aimed to suppress the local resistance aligned with its colonial economic interest
1881: COLONIAL LEGACY			

Table 5. Resource: Author, based on references from (Thelma et al. 2024) and (Murphy 2026)

What could be seen as the aftermath of such patterns demonstrate the evolution of a dependent, export-driven system that is based on the shifting of the local commodities that are essential for

the domestic development for the externalized profit. This prioritization of foreign investment and export agreements, fueled by the external actors' policy-making then brings about the weakened domestic economic sovereignty, social and environmental justice and local sustainable development (Aloisi 2014). Taking a closer look to the timeline of the key events and their influence on the economic environment and corporation's history, it is clear how the colonial background dictated the formation of Groupe Chimique Tunisien in the late 20th century (Léo 1909):

Period	Milestones in the Phosphate Sector Developement	Effect on the Corporate Transformation
Second Half of the 19th Century: Colonial Discovery	1885: French geologist Philippe Thomas uncovers the enormous amounts of phosphate deposits in the region of Gafsa	CPCFG's foundation initiating the colonial concession, starting the massive industrial phosphate mining
	1897: <i>The Compagnie des Phosphates et du Chemin de fer de Gafsa</i> (CPCFG) is formed to mine the industrial minerals with the consequent creation of the railway transport system	
	1899: First underground mine at Metlaoui and its hub inauguration	
Early 20th Century: Colonial Expansion	Expansion to Redeyef (1903), Moularès (1904) and M'dhilla (1920)	CPCFG eventually becomes the largest employer and taxpayer in the whole French

	The large-scale exports' extension through the railway line networks, connecting it with the port of Sfax	protectorate
	1930s: production reaches 2 million of tons annually	
Mid-20th Century: Independence	1948: The <i>Société Industrielle d'Acide Phosphorique et d'Engrais</i> (SIAPE) is founded in the city of Sfax, initiating Tunisia's phosphate processing	SIAPE takes its shape, furthering later its development into the future chemical group Groupe Chimique Tunisien (GCT)
	1952: SIAPE's Sfax plant starts to produce the Triple Super Phosphate (TSP) fertilizer, most widely useful in the agriculture in the 20th century	
	1956: Tunisia gains independence, bringing along the nationalizing of the phosphate industry	
Post-Independence: Nationalization	1960-70s: Former colonial corporations underwent the process of nationalization and merge within the state-owned CPG in the 1976	The sector of mining is now unified under the name of CPG, as well as several separate chemical companies being created, fragmenting the processing sector

	1970-80s: Foundation of the state-owned chemical corporations in order to expand the processing capacity, particularly in Gabès (ICM in 1972, SAEPA in 1979)	
Late 20th Century: Establishment of GCT	1988: SIAPE acquires ICM, EG and ICG, consolidating various chemical processors	GCT was founded as a result of the merging of five different processing companies, later on to be integrated with the mining company CPG to form a single industrial giant
	1992-1994: SIAPE, as well as its subsidiaries, gets absorbed with SAEPA to then officially establish the Groupe Chimique Tunisien (GCT)	
	1994-1996: CPG and GCT get merged with their correspondent general management (1994) and commercial structures (1996), shaping a fully integrated phosphate chain from the mines to the market	
Modern Era	2006: Shut down of the last remaining mine, with the operations shifting to open space mining	The CPG-GCT group faces the post-revolution consequences, mitigating the environmental and social crisis, as well as economic
	2008: Social protests in the	

	mining area as the first calls before the 2011 revolution	pressures while being the fifth world's largest producer of phosphate
	Post-2011 Jasmine Revolution: socio-political and economic instability leads to the crash of the production's operations	
	2019: The historic SIAPE plant shuts down	
	2020s: The group faces the aftermath of the past decades confronting the fundamentally neglected questions on environmental pollution, worsened unemployment in the mining areas and financial debt	

Table 6. Source: Author

This historical analysis can conclude that the unsustainable operations of the Groupe Chimique Tunisien (GCT) and its predecessor corporate entities was never a narrative that explained the corporate misconduct in recent years. In fact, it brings the clarification and clear understanding in the direct, generational consequence that comes with the colonial economic blueprint manifested in Tunisia being structured as an extraction source in the favour of European industry (Hautcœur and Riva 2018).

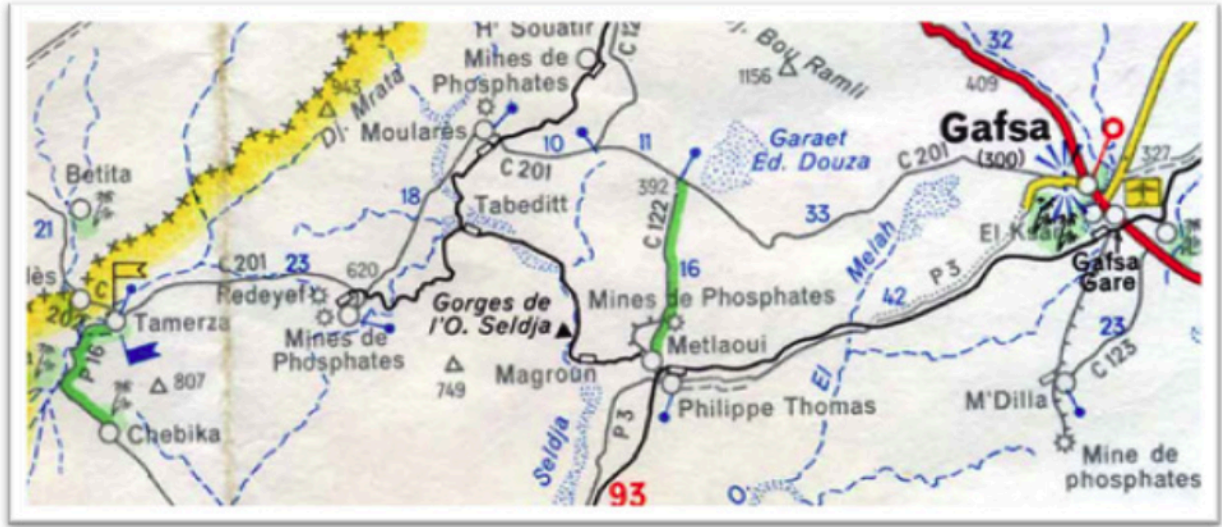


Figure 12. Tunisian main mining sites and the created rail network. Source: Association of Former Phosphate Mine Workers of SFAX-GAFSA

This devastation is not just a collection of external reasons but rather a very predictable aftermath of a governance model that is built on the extractivist productivity and puts it first before the social ecological well-being, the very model that prevails due to traditional Corporate Social Responsibility does not interrogate the logic at its foundation. In order to further the investigation of the Groupe Chimique Tunisien case with its more detailed analysis, in the following subchapter it will be established how the diagnosis for the corporation can be set taking into consideration the collected data from the related reports, environmental audits and archival records. Through the lens of the theoretical analysis carried out in Chapter 2, the case will be reviewed and discussed on the matter of all the factors, historical, structural and epistemic, that have made GCT “positive” a litmus paper to the deeply defective system. Thus, it operationalises the theoretical critique, converting the concepts discussed previously into diagnostic instruments that can help reveal the inherited corrupted practices that run GCT and systematically reproduce the social and environmental violations that use CSR as a cover up for economic legitimacy (Riahi and Hamouchene 2020).

3.4 Diagnostic Analysis of Groupe Chimique Tunisien

Groupe Chimique Tunisien is a state-owned industrial giant in Tunisian economy, responsible for transforming the country's phosphate rock into high-value chemical products. The phosphate sector, with GCT, at its core, is crucial to Tunisia's economy, significantly impacting the balance of payments, exports and GDP (République Tunisienne Présidence du Gouvernement 2025), contributing to it an estimated 2% to 4%, with this indicator varying over the years, with a significant contraction following 2011, from a high of nearly 4% in 2010 towards a low with approximately 2% in 2023 (Houenou 2025). The sector stands for a substantial portion of the country's exports, representing around 9% of all Tunisian exports in 2010, with decreased 15% of exports in recent years; with its dominant force in Tunisia's mining industry, representing about 80% of the entire mining sector's input.

From an industrial standpoint, GCT operates as a vertically integrated giant with multiple large-scale complexes, Gabès, Skhira, M'dhilla and Sfax with a workforce over 5000 employees, it remains one of Tunisia's biggest employers. Yet, as mentioned before, production volumes have struggled to fully recover from the post-2011 disruptions, mostly affected by the aging infrastructure and mounting technical inefficiencies. While the sector focuses to boost annual phosphate production up to 14 million tons by 2030 and GCT targets an 80% increase in plant activity by 2028, the company currently operates under its installed trajectory (Le Quotidien 2025). This also manifests into missed export revenues and strained state finances, where the phosphate sector's contribution to exports has fallen to approximately 10% of total value, decreased from the higher historical levels. The enterprise's debts have grown, that makes Tunisian government intervene with financial support, VAT exemptions on fertilizer inputs for the local market, as well as approving major investment projects to rehabilitate production units, as it is mentioned in this chapter.

This thesis, therefore, conducts a critical and rather diagnostic analysis of the chosen enterprise that is representative of the overall industrial dynamics in the Global South. In "Social Forces, States and World Orders: Beyond International Relations Theory", Robert Cox mentions that "perspectives derive from a position in time and space, specifically social and political time and

space (Cox 1981). The world is seen from a standpoint definable in terms of nation or social class, of dominance or subordination, of rising or declining power, of a sense of immobility or of present crisis, of past experience or of hopes for the future". In fact, all theories emerge from specific historical and geopolitical perspectives and cannot be isolative in their objectivity. The aim is clear: to make visible the mechanisms that serve as the basis for the corporate governance that enables it to produce social and environmental harm while denying genuine accountability that CSR in theory is ought to provide. Contemporary CSR field of research just like the colonial, and post-colonial economy "extracts" the affected marginalised local communities for the information, testimonies that are being used only for the creating the formal reports and not addressing the tangible daily consequences that compromises their well-being. This extractivist logic openly objectifies the workers and local citizens for the purposes of corporate philanthropy and illusional stakeholder engagement but does not subject and includes them for the decision-making process. The study redirects the point of departure by utilising the data and rendering it useful for CSR relevancy, thus concentrating towards the governance, the relationship between the state and the corporate, as well as global market pressures.

In March 2025, the Tunisian government reclassified phosphogypsum, the very substance that was officially labelled as hazardous waste in 2000, removing it using presidential decree from the list of the confirmed hazardous elements. This choice openly contradicted the legal, scientific and human points of view, completely ignoring the stakeholder consultation, including community representatives, environmental organizations, with no risk assessment produced or mediated. As one of recent notices, the government intends to quintuple fertilizer production to fourteen million tons annually by 2030, a very ambitious target that, in fact, was celebrated within the developmental narrative as a proof to the industrial progress and further export potential. At the same time, by the estimates around 90% of marine biodiversity has disappeared from the Gulf of Gabès over the last 40 years. This and the scientific evidence on the increased rates of cancer and respiratory diseases, for example, are left unmeasured and non-taken into account, since the metrics that are important for the CSR are the ones that corporations, in this case GCT, chooses to report. Talking about the continuity of the historical colonial relation of the French presence on the Tunisian soil, it is noteworthy to mention how the GCT's subsidiary Al Kimia has an established value extractive root that is being transferred towards the private actors

in the global value chain. The fertilizers produced under current supervision are therefore transported to France, through the Rouiller group, Timab Tunisie and Phosphéa, setting the French presence inside the extractive apparatus. Corporate Social Responsibility mechanism does not seem to be approaching this connection, being restricted by the supply chain ethics narrative and voluntary nature of codes of conduct. The African Development Bank's project confirms a \$110 million loan deal for the "Project to Support the Environmental Upgrade and Rehabilitation of the Production Units of the Tunisian Chemical Group" approved most recently in January 2026, positioning it as a "reconciling industrial performance, environmental protection, and improved living conditions for surrounding communities" measure. The destination of this financial support reassures the maintenance of the chemical plant, rather than displacing how it was asked by the worker's union and local citizens, substituting the genuine corporate accountability that could bring about social and environmental justice with a financial cover-up (African Development Bank Group 2026).

The scientific studies reveal an empirical proof to what the Corporate Social Responsibility reporting is not covering: for instance, European Commission data releases the statement that around 95% of the regional air pollution is credited to the activity of GCT, while the economic valuations are estimated to the losses to the coastal fisheries exceeding €750 million between 1990 and 2014 (El Wali, Golroudbary, and Kraslawski 2021). Investigative journalist entities track the connection of the empirical documentation to the critique of the GCT's structure: one of the most vivid pieces of evidence that traces the nature of the enterprise's operations back to the ex-colonial protectorate, France (Ben Yahia 2025). Indeed, the French deputy Nathalie Oziol in her intervention to the parliament in November 2025, remarks the "French complicity" involved in the catastrophic events accompanying the corporate conduct of GCT, mirroring the neo-colonial aspect that the current CSR model is not built to tackle (Oziol 2025). The local council of Gabès city demands in its communication release the "immediate shutdown of the industrial units concerned" and "their gradual dismantling" alongside the alternatively proposed economic model that would affirm worker's overhaul (Nessma 2025). The current situation dictates that the ongoing court case in the tribunal of Gabès has been consistently adjourned, with the most recent day of January 22, 2026, following the request from the State Litigation Officer. The demand coming from the city council once again confirms the fact that the genuine

accountability the GCT should carry out is through the radical dismantling of the system that creates the catastrophe, where CSR does not simply misperform but reports the reality of the misconduct behaviour as it is.

3.5 Corporate Governance in Groupe Chimique Tunisien

The contested web of actors involved in the corporate governance of GCT is situated in the following table, representing diverse interests and their role in the decision-making. The local communities of Gabès, such as residents, farmers and fishermen, have been prominently demanding to address the hazardous corporate misconduct and put an end to the water and air-related pollution, which according to several confirmed resources and the independent medical investigations causes over 180 cases of serious health issues since September 2025, with dozens of hospitalizations and a surge in respiratory diseases (Zaghdoudi 2025). The resonance that echoed among the communities gave beginning to the massive mobilisations that were amplified through protests and digital campaigns, reinforcing the oppositional narrative that has been not listened to (Poletti 2024). When it comes to the higher level of corporate governance, GCT's shareholders and managerial components on the other hand put the priority to the continued production, export growth and profitability, defending the corporation as the region's (and country's) main employer while downplaying the all the tangible and intangible consequences that the complex's performance lead to. This objective is directly supported by the Tunisian government, specifically the presidential office and ministries of industry and environment, whose goal is also to secure the economic stability and international trade commitments, those of most importance with EU and France, putting the GCT into a leading position of "industrial profitability".

In the contrast, stands the UGTT labour union, that leverages its capacity as an organization and aligns the safety of working conditions with a more broad sense of environmental and social justice, in the attempt to support the affected communities, by raising mediatic awareness, through social-media platforms in order to amplify the problem from the isolated incident to the depiction of a deep systematic problem, as well as carrying out general strikes, uniting the fights for the working conditions, healthcare and environmental justice (International Peasants

Movement 2025). This narrative is strongly backed by the local experts and scientists in the fields of environment, such as Saber Ammar, an activist and engineer, that supplies the alternative counter investigation, confirming also from the scientific point of view the fact that the ongoing crisis in Gabès is flawed at its very structure. International actors, mostly European, push the agenda of more sustainable from the first sight discourse, but by imposing export-oriented policies that tend to limit the sovereignty of the policy-making process in Tunisia. Effectively, the composition of the related to the enterprise stakeholders, represented in the table below, show the disequilibrium between the community actors with an active union organization and non-biased scientific entities, and corporate board backed by the state's support, and how they are found in the conflictual position putting on the scales the priority of the economic growth of GCT and well-being of the fundamental and interdependent aspects to the corporate activity, people and planet:

Stakeholder Representation Analysis

Stakeholder	Position	Interest in GCT	Relationship	Influence
Tunisian State	Primary stakeholder	Export revenues, political stability, employment	Dominant (sets the direction for the strategy, set by the ministerial priorities)	High: formal ownership, authority delegation
GCT Management	Decision-making	Meeting production targets, operational continuity, career advancement	Executive (implements state direction whilst mediating market pressures)	High: daily control, information asymmetry

Global Commodity Markets	Functionally dominant	Reliable supply of phosphates and fertilizers	Disciplinary: market forces dictate production imperatives	High: price setting, input costs, import requirements
Industrial Workers	Recognised only through labour law	Workplace safety, job security, salaries	Instrumental: necessary for the production but excluded from strategic decisions	Medium: union organization
Gabès Region Communities	Systematically excluded	Environmental quality, preservation of agriculture and fishing, health	Bear costs of pollution with no decision-making possibility	Low
Local Fishermen and Farmers	Unrecognised	Accessible clean water, healthy soil, sustainable fisheries	Livelihoods devastated by the corporate misconduct	Non-existent
Tourism Sector	Unrecognised	Environmental reputation, coastal amenity	Undermined by the local industry externalities	Non-existent
Civil Society Organisations/ Environmental NGOs	Excluded	Public health advocacy, environmental protection,	Critique from the outside of governance perspective	Low

		human rights security		
International Buyers	Commercially	Product quality, supply stability	Purely transactional	Medium

Table 7. Source: Author

The stakeholder analysis examines the governance structure where those who undertake the aftermath of the industrial activity, be it residents of Gabès, the fishermen or farmers are systematically excluded from the setting a course of action at the same table as the high management or state representatives, not having the decisive power. They have no seat at the table alongside the high management or state representatives, possessing no decisive power in the decisions that are made and that determine their environment, livelihoods and overall well-being (Addezio 2026).

In October 2025, the general strike took place that brought together over a hundred thousands of people, sustaining the massive mobilisation under the name of Stop Pollution, organized since 2012 by the collective of activists, researchers and residents with a slogan calling for the “dismantling of the polluting units” (International Federation for Human Rights 2025). The peaceful demonstration gets violently repressed by arresting over a hundred of the protestors disregarding the affirmative statements of the president in the “shared pain and aspirations” with the residents. The *International Federation for Human Rights* has vocalised the condemnation for the "arbitrary, disproportionate and repressive” crackdown. This only solidifies the notion on how the GCT carries on its activity completely irresponsibly, allowing the catastrophe to materialize and the well-being of the entire region is subjected to the imperatives of industrial continuity and export earnings .

3.6 The CSR reporting in Groupe Chimique Tunisien

The deliberate absence of CSR reporting appears as surprising despite GCT's attempts to reconstruct the sustainability narrative and express its commitment in some of the annual report presentations, one of the last ones being released in 2015. In April 2018, the *Agence Française de Développement* (AFD) signed a grant agreement of €300,000 with Groupe Chimique Tunisien in order to support the definition and implementation of a CSR approach ("GCT/AFD: Une convention pour la mise en œuvre d'une démarche RSE" 2018). The AFD interference was explicitly positioned as additional to a much larger loan of €45 million for the environmental rehabilitation of production units at the plants of Skhira, M'Dhilla and Gabès, limiting the atmospheric, water and solid emissions. During the signing ceremony the Director of AFD in Tunisia, Gilles Chausse, in his interaction with GCT's CEO at the time, Romdhane Sioud, expressed agency's commitment to "support Tunisia and accompany all public and private actors toward an ecological transition".

In June 2022, the Tunis Stock Exchange held a symposium on "Public and Private Institutions and Companies: All Committed to the Establishment of CSR", being under the patronage of the President of Government (Bourse de Tunis 2022). The event featured the release of the "Environmental, Social and Governance (ESG) reporting guide" that was developed by the Stock Exchange in partnership with the Financial Market Council, with an intention to secure the best practice to encourage governance units to adhere to Corporate Social Responsibility processes, with committee speakers expressing the importance of the non-financial reporting, its benefits for companies and shareholders, and its effects on increasing the transparency on the market.

As the most recent updates of the GCT's CSR discourse emerges from the enterprise's communications via the official website: in August 2025, Groupe Chimique Tunisien held its periodic Steering Committee assembly in Sfax, with the Director Hédi Youssef in attendance (Groupe Chimique Tunisien 2025). According to the published report, the meeting focused on the "rehabilitation and modernization efforts of production units, the valorization of by-products, and the reduction of the environmental impact of GCT's activity, in order to meet the expectations of citizens and authorities". The committee in question has discussed the "Strategic

Plan 2026-2030”, which reportedly was “marked as a decisive step to reposition GCT as an innovative, responsible and sustainable industrial actor, both nationally-regionally and internationally with the explicitly expressed agenda of “progress of various environmental and CSR projects in progress and for the period ahead” and "improvement of the external and internal governance”.

Chapter 4: The Aftermath Conclusions and Implications for TNCs

4.1 Synthesis of Uncoverings

The decades of Corporate Social Responsibility discourse, with its untouchable imperatives and exposed rhetorics that benefit for the sake of economic growth, as well as metrics that do not follow the scientific and factual reality of the disaster in Gabès, prove that how inherently irrelevant as a framework CSR can operate. The GCT has served as a most vivid indicator to its impurity and continuous corporate social and environmental misconduct; the main revelation that comes out is not the wrong implementation of measurements to control how responsible the corporation is, but the outcome that follows if the reality of things is not completely ignored, and where the corporate power operates without accountability.

This synthesis is a follow up of the theoretical critique carried out in the Chapter 2 alongside the empirical evidences from Chapter 3 to showcase how the conventional CSR, conceived in the Northern hemisphere and brought southward, was never, in the first place, designed and implied to be implemented and to confront the structural barbarity and neo-colonial legacy of extractivism that benefits the very Global North. According to Giuliani's fundamental insight, developed across multiple studies, the CSR policies must be rigorously differentiated from firms' actual human rights practice, which makes this distinction not semantic but rather diagnostic (Giuliani and Macchi 2014). In fact, the adoption of certain CSR codes, frequently implemented by the global buyer network or imposed for the legitimacy reasons, tells really little on the factual truths whether the corporate has been violating human rights and misconducting at the social and environmental costs. The commentary on fixing the "bad capitalist" system shows empirical authentication, confirming that "despite all the calls for business to be more responsible and despite the steps taken by MNEs through their Corporate Social Responsibility policies, this is not enough to address contemporary grand challenges with any degree of seriousness" (Giuliani 2019). These grand challenges that encompass GCT and the area, such as public health crisis and ecological collapse are not the question of the voluntary initiatives, but are challenges that require genuine structural responses. As there is a tendency of the top corporations to neglect and abuse the human rights that apply to the case of GCT: with its lack of

CSR infrastructure or its little attempts to produce a visual of a successful company and its commitment to ecological perseverance. CSR therefore plays its role not as a restriction tool to the extraction but as a coating that can be removed when the profit maximization is at stake. Within the categories, proposed by Giuliani et al. the following are distinguished among the industrial clusters (Giuliani 2014):

- “Low-road” clusters: corporations make no pretence of responsibility and human rights violations are common;
- “Window-dressing” clusters: corporations that adopt CSR policies but its practice diverges from the policy;
- “Rights-oriented” clusters: corporations that genuinely respect human rights.

In the case of the Gabès industrial zone and GCT in particular, it stands between being qualified as a low-road and window-dressing dynamics, where at the corporate level, GCT does not produce and expose the sustainability reports that would represent the performative responsibility. Yet at the point of view of the Tunisian state and international financial institutions, “window-dressing” operates through mechanisms such as the AfDB’s \$110 million loan for the so-called local upgrade that mistakes the reconciling intervention to the industrial performance with an environmental protection, all during the calls of the community and scholarship to dismantle the chemical sites. Window-dressing here appears more on the institutional level, rather than on the corporate, with development financing substituting the genuine accountability.

4.2 Corporate Social Responsibility and its Legitimacy

The GCT case unleashes a fundamental question: can Corporate Social Responsibility as it is performed now genuinely confer legitimacy upon corporations that reproduce systematically imposed harms in social and environmental violations? Legitimacy, as a perception that a corporate entity’s activities are appropriate within the prevailing norms, is not by default granted by the legal and state-owned regulation. The work only tackles the small part of a series of how CSR has historically been theorised as the mechanism via which corporations cultivate this legitimacy. GCT serves as an example of one of the most destructive industrial complexes in North Africa, yet it faces no existential threat to its continued operation, as it does not produce

the reliable sustainability reports and fails to publicly pledge to international standardised, remaining tightly connected to the colonial and capitalist logic of corporate responsibility. It brings to the conclusion that corporations answer solely to the international buyers and respond to the state's economic needs for export revenues and contributions to national accounts, which in neither cases meets the demands of environmental responsibility or non-primary stakeholder consents and social well-being. All the recorded harms in the end are not taking part in calculations for these CSR reportings, as, in fact, it does not work for securing broad-based legitimacy but rather stands as an instrument for managing the perceptions of powerful stakeholders that have strictly profit interests.

It could explain how GCT does not possess a firm CSR infrastructure, as the mainstream scholarship takes for granted the fact that corporations under the pressure of intervening will implement the performative commitment to responsibility, releasing the reports and adopting the codes to brush off the criticisms, however this idea stand only in case if this pressure exists, not from the sides for whom corporate responsibility actually matters. If the legitimacy is considered ultimately by the sense of power rather than principle, then CSR cannot represent corporate accountability in all its effects, with the framework that claims to make corporations answerable to all stakeholders in practice enables them to manage the perceptions of the few while ignoring the many.

4.3 Addressing the Potential Contradictions in CSR

As any transformative agenda has to face the inherent tensions that the GCT case is very evident in doing: the contradictions that rise throughout the course of the research are actually the signs that there are profound shortcomings to be addressed. Corporate Social Responsibility stands between two pretty different contrary ideas, and degrowth serves in this scenario as a thought that encourages the confrontation among them. In one respect, CSR scholarship has historically pushed the agenda of “growth-fetish” that treats unlimited economic growth as a neutral backdrop and by putting sustainability as a win-win position that can be achieved through greener technologies (Lodewijks 2003). On the contrary, the narrative of green growth that CSR tends to promote stands on the decoupling hypothesis: the belief that economic growth can be

detached from the material and energy output, even though the empirical study has shown no credible proof of this global decoupling. It leads to the main contradiction: CSR's claimed commitment to environmental and sustainable stewardship is utilized to legitimize the very growth-led practices that carry on the degradation associated with the social and ecological realms. In order to release this tension, Corporate Social Responsibility is ought to firstly dismantle the taboo around questioning growth imperative and start an open and inclusive discussion and process of collective reimagination, integrating the degrowth insights, for instance starting with acknowledging the limits of biophysical throughput. Therefore, it must redesign its performance metrics around the ecological gaps, social equities and democratic, more horizontal governance rather than GDP-integrated measurements. Lastly, CSR can and should step away from the technocratic, washing strategy towards the "degrowth-by-design" practices that implement the exercises of community care, inspired by the ideas of commoning and rather redistributive down-shifting into corporate governance, supply-chain management and stakeholder engagement. All the same time, accompanying this process with direct and genuine collaboration with the degrowth actors and Southern social-environmental movements that could contribute to CSR's establishment, beyond the superficial sustainability pledge in favor of systematic and just-future-oriented transformation.

4.4 Contribution for the Further Research

This thesis work invites future inquiries on the theoretical and empirical levels, where the further research would be essential for examining the patterns exposed throughout this study, and identifying their presence across the different sectors, regions and corporate governance models. The suggestions lie between the lines of discussion on the state-owned enterprises and its resistance to the extractivist logic in the context of post-colonial hemisphere, the matter of institutional arrangements enabling genuine public accountability carried out by the corporation, as well as a more comparative research among phosphate sectors in North Africa would stimulate the discourse.

The GCT case raises these urgent questions on the post-extractivist futures, asking what comes next in the restorative phase of development, when the experts confirm that it will take 150 years

in order to restore the ecosystem in Gabès (Nova News 2025). Taking inspiration from the theories like degrowth, and frameworks of circularity and the planetary boundaries model of operation, the future of this multifaceted and complex research stands in concrete pathways and practices implemented in these transitioning extractive regions that favor the regenerative economies. For Gabès, in particular, it could mean reimagining the coastal oasis economy, for example, that existed much before 1970s: with fisheries being restored, agriculture rehabilitated, tourism sector developed sustainably—all whilst securing just transitions for the workers and local communities first; that should be and always should have been the priority one.

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resistance is the deepest form of *love*.



Photo by Hodha Mohamed Latef. Protest in Gabès

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