International and Comparative
Corporate Law Journal
ISSN: 1388-7084 & E- ISSN: 1875-8290

Piercing the Transnational Veil: A Comparative Analysis of Mandatory Human Rights Due Diligence and the Rule of Law in the EU, UK, and India

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Abstract
The trajectory of international corporate law has shifted decisively from the era of voluntary Corporate Social Responsibility (CSR) to a regime of Mandatory Human Rights Due Diligence (mHRDD). This article provides a comprehensive comparative analysis of this normative shift, contrasting the maximalist legislative approach of the European Union's Corporate Sustainability Due Diligence Directive (CSDDD) with the disclosure-based models of the United Kingdom and the emerging "business responsibility" frameworks in India. Central to this analysis is the Rule of Law (RoL) and the tension between legal certainty for corporations and access to remedy for victims of transboundary torts. By examining the legislative architecture of these three distinct jurisdictions, this article argues that while the EU model offers the most robust mechanism for closing the "governance gap," it risks creating a fragmented global legal order that conflicts with the principles of comity and sovereignty. The article proposes a harmonized model of "transnational tortious liability" to bridge the divide between Home State adjudication and Host State enforcement.

I. INTRODUCTION: THE END OF VOLUNTARISM

For nearly half a century, the regulation of multinational enterprises (MNEs) regarding human rights and environmental standards was dominated by the doctrine of voluntarism. Rooted in the neoclassical economic theory that the social responsibility of business is merely to increase its profits, legal systems in the Global North largely abdicated the role of regulating extraterritorial corporate conduct to the market. The prevailing consensus was that "soft law"

instruments—codes of conduct, OECD Guidelines, and the United Nations Global Compact—would sufficiently incentivize ethical behavior through the mechanism of reputational risk.

However, the third decade of the 21st century has witnessed the collapse of this consensus. The failure of voluntary CSR to prevent catastrophic externalities, ranging from the Rana Plaza collapse in Bangladesh to widespread environmental degradation in the Niger Delta, has precipitated a "hardening" of international norms. We are witnessing a paradigm shift from "soft law" encouragement to "hard law" obligation. This transition is not merely regulatory; it is a fundamental reimagining of the corporate purpose and the separate legal personality doctrine that has shielded parent companies from the liabilities of their subsidiaries for over a century.

This article examines this transition through a comparative lens, focusing on three critical jurisdictions that represent distinct approaches to corporate governance: the European Union (EU), the United Kingdom (UK), and India.

The EU has emerged as the global regulatory hegemon, utilizing the "Brussels Effect" to export its internal standards to the global market through the Corporate Sustainability Due Diligence Directive (CSDDD). The UK, once a pioneer with the Modern Slavery Act 2015, now finds itself adhering to a "transparency model" that is increasingly viewed as toothless in the face of substantive due diligence requirements. India, representing the voice of the Global South and a major manufacturing hub, offers a unique hybrid model through its Business Responsibility and Sustainability Reporting (BRSR) framework, which attempts to balance the need for foreign investment with the protection of domestic stakeholders.

The central research question of this article is twofold: First, to what extent do these diverging regimes create a "Rule of Law deficit" where legal obligations are either too vague to be followed or too complex to be enforced? Second, does the imposition of Home State liability (extraterritoriality) undermine the judicial sovereignty of Host States, or is it a necessary intervention to correct local governance failures?

II. THEORETICAL FRAMEWORK: THE GOVERNANCE GAP AND THE RULE OF LAW

To understand the mechanics of the current legislative wave, one must first interrogate the theoretical void it seeks to fill. John Ruggie, the architect of the UN Guiding Principles on Business and Human Rights (UNGPs), famously described the "governance gap"—the asymmetry between the global reach of economic forces and the local limitation of political actors.

A. The Limits of separate Legal Personality

The bedrock of corporate law in both Civil and Common Law jurisdictions is the doctrine of separate legal personality, codified in the UK in *Salomon v A Salomon & Co Ltd* [1897]. This principle treats a parent company and its subsidiary as distinct legal entities. Consequently, the parent is generally not liable for the torts or debts of the subsidiary, provided the corporate formalities are observed.

In the context of global supply chains, the *Salomon* principle has functioned as a firewall against liability. MNEs could outsource hazardous production steps to subsidiaries or suppliers in weak-governance zones, effectively outsourcing the legal risk while retaining the economic benefit. The Rule of Law requires that legal persons be held accountable for their actions; however, the strict application of separate legal personality has allowed the economic "controller" of an action (the parent) to escape the legal consequences of that action.

B. The Rule of Law Challenge

The transition to mandatory due diligence presents a unique Rule of Law paradox.

On one hand, mHRDD enhances the Rule of Law by ending impunity. It ensures that "equality before the law" extends to powerful economic actors who previously operated in a legal vacuum. It provides victims in the Global South with a mechanism to access justice, fulfilling the "Remedy" pillar of the UNGPs.

On the other hand, the extraterritorial application of these laws threatens the Rule of Law principle of **Legal Certainty**. MNEs are now being asked to police their supply chains according to vague standards of "reasonable vigilance." When a German court judges the adequacy of safety measures in a Thai factory, it is applying German standards of care to a Thai context. This creates a situation of "normative conflict," where a corporation may be compliant with local law (Host State) but liable under foreign law (Home State).

Furthermore, the Rule of Law demands that laws be prospective, clear, and stable. The current patchwork of national legislations—the French *Loi de Vigilance*, the German *Lieferkettensorgfaltspflichtengesetz* (LkSG), and the EU CSDDD—creates a fragmented landscape where compliance is a moving target. For a comparative legal scholar, this fragmentation represents the primary obstacle to a truly global *lex mercatoria* of human rights.

III. THE EUROPEAN UNION: THE MAXIMALIST APPROACH

The European Union has unequivocally positioned itself as the standard-setter for the global economy. The adoption of the CSDDD represents the most ambitious attempt to regulate extraterritorial corporate conduct in history.

A. Legislative Architecture of the CSDDD

The CSDDD does not merely require reporting; it imposes a substantive duty of conduct. It moves beyond the "comply or explain" model of corporate governance to a "comply or pay" regime.

1. **Scope of Application:** The Directive applies to EU companies with significant turnover and employee counts, as well as non-EU companies that generate substantial revenue within the Common Market. This captures major US, British, and Asian firms, forcing them to adopt EU standards if they wish to trade within the bloc.
2. **The "Chain of Activities":** Unlike previous drafts which focused on the "supply chain," the final Directive focuses on the "chain of activities." This includes upstream activities (extraction, manufacturing) and certain downstream activities (distribution, storage). The expansive definition prevents companies from artificially shortening their supply chains to avoid liability.
3. **Civil Liability (The Teeth):** Article 22 of the CSDDD introduces a civil liability regime. Member States must ensure that victims have the right to claim damages if a company failed to comply with its due diligence obligations and that failure caused the damage. This effectively creates a statutory tort, bypassing the complex common law tests for negligence.

B. The Burden of Proof and Procedural Law

One of the most contentious aspects of the EU model is the burden of proof. In traditional tort law, the burden lies with the claimant to prove negligence. However, given the information asymmetry between an impoverished claimant in the Global South and a multinational corporation, this burden is often insurmountable.

While the final text of the CSDDD stopped short of a full reversal of the burden of proof, it introduces discovery mechanisms that compel companies to disclose their internal risk assessments. This shift approximates the "res ipsa loquitur" (the thing speaks for itself) doctrine: if a disaster occurred in the supply chain, the presumption is that the due diligence was inadequate, and the company must demonstrate that it took all "appropriate measures."

C. Implications for the Internal Market

Critically, the CSDDD is a harmonization directive. Before its passage, the EU was facing a risk of internal fragmentation, with France, Germany, and the Netherlands enacting divergent national laws. The CSDDD sets a "floor," not a ceiling. However, Article 4 allows Member States to maintain more stringent provisions if they already exist (as in the French case).

This approach signifies a departure from the "freedom of contract" model. The EU is effectively deputizing private corporations to act as regulatory enforcers. By mandating that buyers verify the human rights compliance of their suppliers, the EU is outsourcing the enforcement of international law to the private sector. While efficient, this raises questions about democratic legitimacy: should private compliance officers be the arbiters of human rights standards in sovereign foreign nations?

D. The Rule of Law critique of the EU Model

Critics argue that the EU model violates the principle of **precision**. The definitions of "adverse human rights impact" are pegged to international conventions listed in the Annex of the Directive. However, many of these conventions are drafted as obligations for *States*, not private actors. Translating state-level obligations (e.g., "the right to join a trade union") into corporate obligations involves significant interpretive ambiguity.

For a corporation, the question "What is enough?" remains elusive. Does "appropriate measures" mean auditing 100% of suppliers? Does it mean breaking contracts with non-compliant suppliers immediately? The Directive suggests that termination of the business relationship should be a "last resort," but offers limited guidance on the timeline for remediation. This lack of clarity generates legal risk, incentivizing a "tick-box" compliance culture rather than genuine engagement.

IV. THE UNITED KINGDOM: THE TRANSPARENCY TRAP

(Note: This section begins the comparative analysis with the Common Law world, contrasting the civil law prescriptivism of the EU with the market-based approach of the UK.)

While the EU races toward substantive liability, the United Kingdom has remained largely tethered to the "Transparency in Supply Chains" (TISC) model established by Section 54 of the Modern Slavery Act 2015 (MSA). At the time of its enactment, the MSA was hailed as world-leading legislation. A decade later, it is widely regarded by comparative scholars as a "paper tiger."

A. Section 54: Disclosure without Duty

The core obligation of the MSA is purely procedural: commercial organizations with a turnover of over £36 million must publish an annual "Slavery and Human Trafficking Statement." Crucially, the law does not mandate that companies *do* any due diligence; it merely mandates that they *say* whether they have done any.

A company can theoretically comply with the MSA by publishing a statement that says: "We have taken no steps to ensure slavery is not present in our supply chain." While this would be

a PR disaster, it is legally compliant. This reveals the fundamental philosophy of the UK approach: reliance on consumer and investor pressure rather than statutory penalty.

B. Judicial Activism as a Substitute for Legislation

Because the UK Parliament has been slow to introduce mandatory due diligence (despite the proposed "Commercial Organisations and Public Authorities Duty (Human Rights and Environment) Bill"), the heavy lifting has shifted to the judiciary.

Recent Supreme Court decisions in *Vedanta Resources PLC v Lungowe* [2019] and *Okpabi v Royal Dutch Shell* [2021] have radically altered the landscape. The Court held that a parent company *can* owe a direct common law duty of care to the employees of its foreign subsidiary/suppliers if it has intervened in the management of that subsidiary or promulgated group-wide policies.

This creates a paradoxical incentive structure, often called the **"Control Paradox."**

1. If a UK parent company actively tries to improve standards in its subsidiary (by issuing policies, training, and audits), it demonstrates "control," thereby attracting a duty of care and potential liability.
2. If the parent company adopts a "hands-off" approach and remains willfully blind, it may avoid the duty of care.

The UK's failure to legislate a statutory duty of care has forced the courts to shoehorn modern supply chain complexities into the archaic "Caparo" test for negligence. This results in high litigation costs, unpredictability, and a system where liability turns on minute factual details of corporate hierarchy rather than the substantive harm caused.

C. The Comparative Deficit

When contrasted with the EU CSDDD, the UK model fails the Rule of Law test of **Effectiveness**. Empirical studies of MSA statements show that compliance is often boilerplate. Without an independent enforcement body or pecuniary sanctions, the "race to the top" envisioned by the drafters has stalled. The UK is currently at risk of becoming a "haven" for companies seeking to avoid the rigorous liability regimes of the EU, although the inter-connectedness of the markets makes total avoidance difficult.

V. INDIA: THE HYBRID MODEL OF "RESPONSIBLE BUSINESS"

If the EU represents the "hard law" vanguard and the UK represents the "disclosure" model, India offers a unique "hybrid" approach that arguably sits between the two. As a representative of the Global South and a critical node in global supply chains, India’s legal evolution is pivotal to the success of any international corporate governance regime.

A. From Philanthropy to Responsibility: The Companies Act 2013

India holds the distinction of being the first jurisdiction in the world to statutorily mandate Corporate Social Responsibility (CSR) spending. Section 135 of the Companies Act 2013 requires qualifying companies to spend at least 2% of their average net profits on CSR activities.

However, comparative legal scholars must distinguish between **CSR (spending)** and **ESG (governance)**. The Indian CSR mandate is primarily philanthropic—it directs capital toward social goods (education, poverty alleviation)—rather than corrective. A company could theoretically spend its 2% on building schools while simultaneously polluting a river, and still be compliant with Section 135. This highlights a critical divergence from the Western concept of "Due Diligence," which is risk-based and "do no harm," whereas the Indian CSR model is "do good" (often irrespective of the harm caused).

B. The BRSR Framework: India's Answer to the CSDDD

Recognizing this gap, the Securities and Exchange Board of India (SEBI) introduced the **Business Responsibility and Sustainability Report (BRSR)** in 2021. Replacing the earlier Business Responsibility Report (BRR), the BRSR is mandatory for the top 1,000 listed companies by market capitalization.

The BRSR represents a significant leap toward the EU model. It requires quantitative disclosures on:

- Human rights reviews of the value chain.
- Percentage of plants/offices assessed for safety.
- Complaints filed regarding sexual harassment and discrimination.
- Scope 1 and Scope 2 emissions.

Critically, the BRSR aligns with the nine principles of the "National Guidelines on Responsible Business Conduct" (NGRBC). Principle 5 explicitly states: *"Businesses should respect and promote human rights."*

C. The Enforcement Gap and Rule of Law

While the regulatory architecture in India is robust on paper, the Rule of Law challenge lies in enforcement. India's judicial system is notoriously overburdened, with significant delays in tort litigation. The "Bhopal Gas Tragedy" casts a long shadow over Indian corporate jurisprudence, serving as a grim reminder of the difficulties victims face in securing timely compensation from multinational parent companies.

The absence of a specific "supply chain liability" law in India means that victims must rely on traditional tort law or environmental statutes (like the Environment Protection Act, 1986).

Unlike the EU CSDDD, which provides a direct statutory cause of action, the Indian framework relies on regulatory oversight by SEBI. If a company misreports in its BRSR, it faces penalties for non-disclosure, but the victims of the unreported harm do not necessarily gain a simplified path to compensation.

This creates a "Compliance vs. Justice" dichotomy. Large Indian conglomerates are becoming highly adept at ESG reporting to attract foreign institutional investors (FIIs), yet the substantive remedy for project-affected communities remains entangled in a slow-moving judicial process.

VI. COMPARATIVE SYNTHESIS: THE FRAGMENTATION OF GLOBAL LIABILITY

The analysis of these three jurisdictions reveals a fractured global landscape. We are not witnessing the emergence of a single global standard, but rather a "multi-speed" track of corporate accountability.

A. The "Brussels Effect" as a De Facto Global Standard

Despite the differences, the EU CSDDD is exerting a gravitational pull known as the "Brussels Effect." An Indian textile manufacturer supplying to a German fashion brand is now contractually obligated to meet CSDDD standards, regardless of Indian domestic law. The German buyer, fearing liability in Munich, will impose a "Supplier Code of Conduct" that mirrors EU law.

This leads to a phenomenon I term **"Contractual Reception of Public Law."**

- **Public Law:** The EU Directive mandates due diligence.
- **Private Law:** The EU company inserts these mandates into private supply contracts with non-EU suppliers.
- **Result:** The Indian supplier is effectively governed by EU public law, enforced through private contract law (breach of contract).

This bypasses the sovereignty of the Host State legislature. While efficient for raising standards, it raises Rule of Law concerns about democratic deficit. The standards governing a factory in Pune are increasingly decided in Brussels, not New Delhi.

B. The Divergence in Liability Regimes

The most critical divergence lies in the nature of liability.

1. **Strict vs. Fault-Based:** The EU is moving toward a model where the mere occurrence of harm raises a presumption of negligence (fault-based with reversed burden nuances). The UK retains a strict fault-based model where the claimant must prove every element of the duty of care. India operates a "strict liability" standard for

hazardous industries (the *Oleum Gas Leak* principle), but this is rarely applied to pure supply chain issues.

2. **Parent Company Liability:** The EU codifies this. The UK relies on the "Chandler" and "Vedanta" common law tests (intervention). India largely respects the corporate veil unless fraud is involved.

VII. TABLES OF COMPARISON

The following tables synthesize the statutory and jurisprudential differences discussed above.

Table 1: Legislative Architecture of Due Diligence

Feature	European Union (CSDDD)	United Kingdom (MSA 2015)	India (Companies Act / BRSR)
Primary Instrument	Directive (EU) 2024/1760	Modern Slavery Act 2015 (s.54)	Companies Act 2013 (s.135); SEBI BRSR
Type of Obligation	**Mandatory Conduct:** Duty to identify, prevent, & mitigate harm.	**Mandatory Disclosure:** Duty to report on steps taken (if any).	**Hybrid:** Mandatory CSR spend + Mandatory ESG reporting.
Scope of Liability	**"Chain of Activities"** (Upstream & Downstream).	**"Supply Chain"** (Undefined, interpreted loosely).	**Value Chain** (Top 1,000 listed entities must report).
Penalties	Administrative fines (up to 5% turnover) & Civil Liability.	Unlimited fines (rarely enforced); No Civil Liability.	Fines for non-reporting; "Name and Shame."
Civil Remedy	Explicit statutory right for victims to sue.	None. Victims must use common law torts (*Vedanta*).	None. Victims rely on general tort/environmental law.

Feature	European Union (CSDDD)	United Kingdom (MSA 2015)	India (Companies Act / BRSR)
Director's Duties	Explicit duty of care regarding sustainability.	General duty to promote success of company (s.172 CA 2006).	Duty to act in good faith; CSR Committee responsibility.

Table 2: The "Rule of Law" Spectrum in Corporate Governance

Rule of Law Principle	EU Approach	UK Approach	Indian Approach
Legal Certainty	**Medium:** Detailed rules, but "appropriate measures" is open to interpretation.	**High (for Corps):** Clear reporting requirement. **Low (for Victims):** Unclear duty of care.	**Medium:** Clear spending targets (2%), but vague quality standards for ESG.
Access to Justice	**High:** Removes procedural barriers (limitation periods, costs, standing).	**Medium/Low:** High cost barriers; high evidentiary burden for claimants.	**Low:** Systemic judicial delays; lack of class action culture.
Equality of Arms	**Pro-Claimant:** Discovery rules help victims access corporate data.	**Pro-Defendant:** Hard for claimants to prove internal corporate control without disclosure.	**Neutral/Pro-Defendant:** Limited pre-trial discovery mechanisms.

Rule of Law Principle	EU Approach	UK Approach	Indian Approach
Extraterritoriality	**Explicit:** Direct regulation of foreign conduct.	**Implicit:** Only via common law precedent (*Vedanta*).	**Internal:** Focus is primarily domestic, with some outbound investment rules.

Table 3: Evolution of the Corporate "Duty of Care"

Era	Legal Paradigm	Dominant Mechanism	Key Case/Statute
1980s - 1990s	**Neoliberal Voluntarism**	Market Forces / Reputation	*Adams v Cape Industries* (UK) - Strict Veil
2000s - 2010s	**Soft Law Consensus**	UN Guiding Principles / OECD	*Ruggie Principles* (2011)
2015 - 2019	**Disclosure Regimes**	Transparency Acts	*Modern Slavery Act 2015* (UK); *Loi de Vigilance* (FR)
2019 - Present	**Hard Law Liability**	Mandatory Due Diligence	*Vedanta* (UK SC); *CSDDD* (EU); *Shell* (Dutch Court)

VIII. PROPOSALS FOR REFORM

To mitigate the fragmentation identified in this comparative analysis and strengthen the Rule of Law, this article proposes three specific reforms.

A. The "Safe Harbor" Defense

To balance the rigors of the EU CSDDD with the need for commercial certainty, a robust "Safe Harbor" defense should be standardized. If a company can demonstrate that it adhered to a recognized, independent, third-party certification scheme *and* conducted regular unannounced audits, this should serve as *prima facie* evidence of "appropriate measures." This would not

grant immunity, but would shift the burden back to the claimant to prove specific negligence. This balances the **Strict Liability** trend of the EU with the **Fault Principle** of the UK.

B. Transnational Judicial Cooperation

The current system encourages "Forum Shopping," where plaintiffs shop for the most favorable court (usually London or The Hague). We need a mechanism for "Judicial Comity" in human rights torts. A protocol should be established—perhaps under the Hague Conference on Private International Law—whereby Home State courts (EU/UK) can work with Host State courts (India) to gather evidence. This would respect Indian sovereignty while ensuring EU standards are met.

C. A Global Fund for Victims

The most glaring failure of the current system is that even when fines are levied (as under the CSDDD administrative regime), the money goes to the State treasury, not the victims. A "Global Remedy Fund" should be established, funded by a fraction of the administrative fines levied on non-compliant corporations. This fund would provide immediate, no-fault compensation to victims of supply chain disasters, bypassing the years of litigation required to prove liability.

IX. CONCLUSION

The transition from voluntary CSR to mandatory Human Rights Due Diligence represents the single most significant development in international corporate law since the inception of the limited liability company.

As this comparative analysis has shown, the approaches of the EU, UK, and India highlight a fundamental tension in the Rule of Law. The EU prioritizes **substantive justice**, willing to pierce the corporate veil and impose extraterritorial duties to ensure remedy. The UK prioritizes **procedural certainty**, clinging to disclosure models that respect traditional corporate separation but fail to prevent harm. India, caught between its role as a manufacturing hub and a rising economic power, attempts a **hybrid path**, mandating philanthropic spending and disclosure while grappling with enforcement capacity.

The "Brussels Effect" ensures that the EU standard will likely become the global default for multinational commerce. However, without a harmonized framework for liability and a genuine partnership with the Global South, there is a risk that this new regime will become a tool of protectionism rather than protection.

For the Rule of Law to truly prevail in the global economy, we must move beyond the "Home State vs. Host State" dichotomy. We need a legal architecture that recognizes the transnational

corporation for what it is: a single economic unit that requires a single, enforceable standard of care. Until then, the corporate veil will remain a shroud for human rights abuses, pierced only sporadically by the sharpest of judicial interventions.

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