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An analytical commentary on the relationship between Corporate Social Responsibility and Climate Change

Malory Zafra Sierra

Over the last few decades climate change has become a major concern of state and non-state actors, both because of the visible consequences that it has had and due to the urgency with which it must be addressed. Some analysts have referred to climate change as ‘perhaps the most debated and controversial area of environmental policy’ and as ‘one of the most complex challenges that the human race has ever created’.¹

With the shared aim of tackling climate change and its consequences, a number of objectives have been agreed to by governmental parties within the Kyoto Protocol to The United Nations Framework Convention on Climate Change (hereinafter ‘Kyoto Protocol’) and the Paris Agreement. The overarching purpose of both agreements has been to limit and reduce the emission of greenhouse gases, as well as to adapt to the adverse effects of global warming. However, it is worth noting that private actors are also being affected by this issue, and therefore, one could expect them to also become key actors in the implementation of these objectives. In short, in order to ensure ‘moving to a low-carbon global economy and increasing climate resilience (might) [...] involve one of the largest markets and economic transitions in modern society’,² both governments and private actors must work together.

This paper ascertains whether corporations, especially those dedicated to the exploitation of natural resources, are adequately engaged towards increasing compliance with climate change objectives. In other words, this paper aims to review the extent to which Corporate Social Responsibility (CSR) or Corporate Citizenship (CC) relates to climate change. Hence, this paper analyses the concepts of CSR and CC as well as the issues that each definition presents. The penultimate part of this paper focuses on whether CSR actions are contributing to tackling climate

¹ Carlos Pascual and Evie Zambetakis, ‘The Geopolitics of Energy: From Security to Survival’ in Carlos Pascual and Jonathan Elkind (eds), *Energy Security: Economics, Politics, Strategies, and Implications* (Brookings 2010) 23 cited in Barry G. Rabe, ‘Introduction: The Challenges of U.S. Climate Governance’ in Barry G. Rabe (ed), *Greenhouse Governance* (Brookings Institution Press 2010) 3.

² Megan Bowman, *Banking on Climate Change: How Finance Actors and Transnational Regulatory Regimes are Responding* (Wolters Kluwer 2015) 2.

change and whether this is the main aim of corporations that decide to adopt a CSR behaviour. Finally, this paper argues that although CSR actions might be a method for companies to contribute to climate change mitigation and adaptation, the problem arises when companies planning their CSR strategies attempt to achieve sustainable development, from a 'broader perspective' as opposed to specifically trying to tackle climate change. Thus, this paper argues that companies need to be aware of the maximum potential that they can achieve with their CSR practices in terms of climate change. This is primarily because if this problem is not addressed, the fulfilment of any of the 17 Sustainable Development Goals (SDGs) agreed by all United Nations Member States in the 2030 Agenda for Sustainable Development,³ will become even more difficult to implement in the future.

1. Corporate Social Responsibility and Corporate Citizenship: climate change-related terms?

For decades the notion and definition of CSR has been subject to debate. This is primarily because there is neither precise information nor a clear framework available regarding which elements should be used to build the concept of CSR. In this sense, 'due to a lack of definitional consensus on its composition'⁴ and the several ways in which CSR has been addressed, moving from a corporation's 'ethical motivation (to an) enlightened self-interest'⁵ behaviour, CSR has been discussed either from a normative perspective approach, an economic perspective and more recently, from a contemporary view.

The normative perspective in the discussion of CSR commenced in 1970. It finds its origin in the claim that in a company's performance, there are four main obligations from a compliance perspective: an economic obligation, a legal duty, an ethical responsibility and a discretionary⁶ commitment. With regard to the economic and legal obligation, it might be clear that companies aim to profit on behalf of shareholders (through economic obligation). In doing so, they are obliged to follow the rules stated by the corresponding applicable law (legal obligation). Yet, as far as the ethical and discretionary obligations are concerned, there is room for discussion regarding where the normative debate around CSR may begin.⁷ Some scholars have claimed that

³ Sustainable Development Goals adopted by all United Nations Member States in 2015 <<https://sustainabledevelopment.un.org>> accessed 8 March 2019.

⁴ Bowman (n 2) 65.

⁵ *ibid* 65.

⁶ Archie B Carroll, 'A Three-Dimensional Conceptual Model of Corporate Performance' (1979) 4 *Academy of Management* <<https://www.jstor.org/stable/257850>> accessed 26 February 2019.

⁷ Bowman (n 2) 66.

business and society are considered to be ‘interwoven rather than distinct entities’⁸. Because of this, the notion of CSR may be imbued with the expectations that society has of the business sector in the fulfilment of their responsibilities.⁹

From a normative point of view then, CSR ‘is intimately connected to issues of social justice and environmental ethics’¹⁰ and ‘business [...] is an activity embedded in the larger society with an obligation to the common good of society’.¹¹ Yet whilst CSR could be seen as the ‘right thing to do’¹² on a moral and ethical basis, some authors consider this an ambiguous definition that only answers the question of why companies ought to ‘go green’¹³ and to what extent.¹⁴ They accordingly claim that the definition does not detail the core elements of CSR. Against the background of this normative approach, it is further argued that corporations rejected the language used when referring to CSR. To them, ‘the underlying inference of both the terms ‘business ethics’ and ‘corporate social responsibility’ implies that ‘ethics’ or ‘responsibility’ are concepts which are not present in business, or even worse, which are opposed to businesses.’¹⁵

As a result of these critiques to the normative approach, during the 1980’s, the companies’ ethical and discretionary obligations were analysed – but from an economic perspective. Here, it was explained that CSR is not a matter related to ethical values or social duties, but a matter of corporate interests.¹⁶ This means that the decision to invest in CSR practices would be determined by the outcome that corporations may face by acting. This perspective could be connected to the discussion related to the business case for ‘doing good’. This case is described in the literature as ‘a company voluntarily doing something that improves not only its economic performance in absolute terms, but also its environmental and social performance’.¹⁷

Nonetheless, whether engaging in CSR practices would bring a ‘win-win’ outcome has been subject to much debate. The most common conclusion is that there is no clear evidence that if a

⁸ Donna Wood, ‘Corporate Performance Revisited’ (1991) 16(4) *Academy of Management Review*, 691–718 cited in Bowman (n 2) 66.

⁹ Dirk Matten, Andrew Crane and Wendy Chapple, ‘Behind the Mask: Revealing the True Face of Corporate Citizenship’ (2003) 45(1) *Journal of Business Ethics* <<https://www.jstor.org/stable/25075059>> accessed 4 February 2019, 110.

¹⁰ Bowman (n 2) 66.

¹¹ Robert Solomon, *Ethics and Excellence: Cooperation and Integrity in Business* (Oxford University Press 1992), cited in Jon Shepard, Michael Betz and Lenahan O’Connell, ‘The Proactive Corporation: Its Nature and Causes’ (1997) 16 *Journal of Business Ethics* 1001, 1006 cited in Bowman (n 2) 66.

¹² Elisabet Garriga and Domènec Melé, ‘Corporate Social Responsibility Theories: Mapping the Territory’ (2004) 53(1-2) *Journal of Business Ethics* 51 cited in Bowman (n 2) 67.

¹³ Bowman (n 2) 70.

¹⁴ Matten, Crane and Chapple (n 9) 111

¹⁵ *ibid.*

¹⁶ *ibid.*

¹⁷ Bowman (n 2) 70.

company engages in CSR behaviour, this will positively reflect their budget and profit margins.¹⁸ Since there has been no satisfactory conclusion of what CSR actually means, the notion of CSR has been recently addressed from a contemporary perspective, and in this way, it has been treated as a legitimising tool. From this point of view, some authors claim that 'CSR emerges as a legitimacy mechanism through which companies gain and maintain access to the exploitation of natural resources'.¹⁹ This is because when a company performs a project that may affect the environment, pressures emerge from civil society in order to quash the operation of the project. But, as companies must continue with the exploitation of their social object, they are left to decide whether to adopt some CSR activities²⁰ with the aim of showing their contribution to society and the environment. Through this, they could gain the acceptance of society which, in the long term, will probably mean 'maintain(ing) legitimacy vis-à-vis stakeholders and society'.²¹ Although this view might fit within reality, the problem that may arise with this definition is that it may be restricted to the companies dedicated to the exploitation of natural resources. And yet, it is worth mentioning that CSR goes further than just this type of corporation.

What can be inferred from the numerous attempts to conceptualise CSR, is that having a clear definition remains crucial. Perhaps for this reason, some scholars have argued that the notion of CC might be more appropriate to explain the social and environmental behaviour of the business industry. In this sense, although CC may 'represent a progression within a longer tradition in conceptualising business and society relations',²² this notion has been expanded too far. That is, this conceptualisation, no longer coincides with the original notion, and as a concept, it may not fit within the objectives of the Kyoto Protocol and the Paris Agreement.

¹⁸ *ibid* 71-73.

¹⁹ L L Benites-Lazaro and N A Mello-Thery, 'CSR as a legitimating tool in carbon market: Evidence from Latin America's Clean Development Mechanism' *Journal of Cleaner Production* (2017) 149. <www.sciencedirect.com/science/article/pii/S0959652617303098> accessed 21 February 2019, 219. See also Sylvia Jaworska, 'Change But no Climate Change: Discourses of Climate Change in Corporate Social Responsibility Reporting in the Oil Industry' (2018) 55(2) *International Journal of Business Communication* <https://search.proquest.com/docview/1541439015?rfr_id=info%3Axri%2Fsid%3Aprimo> accessed 21 February 2019.

²⁰ 'It is thought that through CSR activities extractive firms can provide local socio-economic development where the government is unable or unwilling to do so, and thus may help mitigate against the potentially harmful impacts of resource-led growth'. Julia Leventon, Jen C Dyer and James D Van Alstine, 'The private sector in climate governance: opportunities for climate compatible development through multilevel industry-government engagement' *Journal of Cleaner Production* (2015) 102.

²¹ Sylvia Jaworska, 'Change But no Climate Change: Discourses of Climate Change in Corporate Social Responsibility Reporting in the Oil Industry' (2018) 55(2) *International Journal of Business Communication* <https://search.proquest.com/docview/1541439015?rfr_id=info%3Axri%2Fsid%3Aprimo> accessed 21 February 2019, 195.

²² Matten, Crane and Chapple (n 9) 109.

In the 1990s, the concept of CC arose as ‘a discretionary activity beyond what is expected of business (and was) regarded as a choice to put something back into the community’.²³ However, this concept was built on the basis of the normative perspective of CSR (a discretionary obligation). So it was rejected for not providing ‘convincing evidence for the necessity of a new terminology’.²⁴ Although a broader definition of CC was suggested, this definition did not present anything ‘significantly different from the traditional CSR stance, except that it lack(ed) any explicit normative aspect’.²⁵ Consequently, this definition faced the same fate of the first, and scholars soon developed a third manner of defining CC. Whilst this view of CC seems, at face value, to be accepted by literature, it diverts from the original idea of CC. This is because the contemporary view does not seem to sufficiently address the way in which corporations can contribute to the fulfilment of climate change objectives. To amend this, corporations were classed ‘citizens of the states’ in which they operate.²⁶ This view also suggests that since states sometimes fail to protect some social, civil and political rights of citizens, companies ought to fill these gaps.²⁷ In this regard, CC may be developed to encourage businesses to undertake ‘charitable acts such as feeding homeless people, helping headmasters in managing school budgets, or improving deprived neighbourhoods’ (protection of social rights), in addition to potentially participate in activities relating to the protection of civil and political rights.²⁸

Nevertheless, the concern at hand remains determining which definition suits the climate change framework best. When analysing the role that private actors, especially the business sector, play in addressing climate change, a CSR approach is more suitable than a CC one. Although CC may be seen as an important development in the definition of the social and environmental behaviour of companies, this notion remains closely related to many of the sustainable development goals (SDGs). The issue that this development may present is that the idea of SDGs is a broader definition, and that it includes the notion of ‘No Poverty, Zero Hunger, Quality Education’ among others - all of which are not directly related to climate change.

²³ Archie B Carroll, ‘The Pyramid of Corporate Social Responsibility: Toward the Moral Management of organizational Stakeholders’ (1991) 34(4) *Business Horizons* cited in *Matten, Crane and Chapple* (n 10) 112

²⁴ *Matten, Crane and Chapple* (n 9) 112.

²⁵ *ibid* 113.

²⁶ *ibid* 114.

²⁷ *ibid* 116.

²⁸ *ibid*.

2. CSR within the Paris Agreement and the Kyoto Protocol: Are corporations aware of this relationship?

To date, the Kyoto Protocol²⁹ and the Paris agreement³⁰ might be regarded as the main instruments by which governments have tried to address the problem of climate change. Mitigation was clarified to be the main objective of the Kyoto Protocol and is one of the objectives of the Paris Agreement. Indeed, the Paris agreement also created a comprehensive set of objectives that include efforts to limit the increase of temperature (a mitigation objective), to adapt to the adverse effects of climate change (an adaptation objective) and to make that finance and the low of emission of greenhouse gases can flow under the same direction (a transformation of global economy objective).³¹ In light of these aims, the extent to which 'climate change mitigation and adaptation are influencing the design and delivery of (corporations') initiatives'³² should be questioned. To understand the extent to which CSR activities are effectively related to mitigation, adaptation and/or to the transformation of the global economy, it is important to relate some CSR activities to these different objectives. Before giving specific examples on this specific issue, it is worth mentioning that the 'attention given to climate change varies between sectors, countries and corporations'.³³ Thus, for the purposes of this paper, the main focus is climate change mitigation and adaptation and the sample of companies taken into account will be the ones whose social objective is related to the exploitation of natural resources. This is because these might be the ones with a greater visibility on this matter and over which the case study has revolved.

Since the enforcement of the Kyoto Protocol and the Paris Agreement, the increase of temperature and the satisfaction of the mitigation objective has been addressed by reducing 'the drivers of deforestation and forest degradation'.³⁴ This is due to the fact that deforestation 'is a key source of the greenhouse gas emissions that cause climate change'.³⁵ In this regard, the efforts in some mines in the North-western Province of Zambia through a Joint Forest Management Project are worth noting.³⁶ They intended to 'deliver economic development opportunities that provide

²⁹ The Kyoto Protocol was adopted by 192 parties on 11 December 1997 and entered into force on 16 December 2005. Leslie-Anne Duvic-Paoli, *'The Paris Agreement – negotiations, outcome and challenges'*. [Global Law of Climate Change, King's College London, 4 October 2018].

³⁰ The Paris Agreement was adopted on 12 December 2015 and entered into force on 4 November 2016.

³¹ Halldór Thorgeirsson, 'Objective (article 2.1)' in Daniel K, María Pía C, Meinhard D, Jane B and Andrew H *The Paris agreement on climate change: analysis and commentary* (Oxford University Press 2017) 124.

³² Leventon, Dyer and Van Alstine (n 20) 316.

³³ Jaworska (n 21) 196.

³⁴ Leventon, Dyer and Van Alstine (n 20) 317.

³⁵ Frances Seymour and Jonah Busch, *Why forests? Why now? the science, economics, and politics of tropical forests and climate change* (Brookings Institution Press, Center for Global Development 2016) 2.

³⁶ 'Preventing the warming of global temperatures by more than two degrees Celsius—the upper limit agreed on at the 2015 climate talks in Paris—is not possible without protecting forests' 4.

incentives to preserve the forest ... allowing communities to benefit from the commercialization of non-timber forest products'.³⁷ In light of this CSR measure, one could reasonably argue that the strategy of the extractive industry of this zone was to address the causes of deforestation, which include 'uncontrolled charcoal and fuel wood extraction'.³⁸ This presents a different way for the community to achieve their social and economic growth without damaging forests.

The question that arises next related to industry in question's actual intentions, that is whether a CSR project is undertaken in order to actually contribute to climate change mitigation or in order to maintain access to land. In other words, some industries are able to use CSR activities as a tool to legitimise the development of their own activities, a classic example is through 'copper-mining operations'.³⁹ This case study confirms that 'the (...) project was not devised with climate change objectives in mind'.⁴⁰ Thus, although some companies might seem to be engaged with climate change through their CSR activities, they are actually placing their own interest first. An additional example to note, is the effort made by some palm oil companies in Indonesia to commit to zero deforestation and the production of palm oil through self-regulation.⁴¹ If one is to disregard the discussion of whether self-regulation is or is not a new form of CSR, the fact is this industry decided to help limit increasing deforestation. Justifying this, the companies in question stated: 'companies in the industry are required to take collective efforts to rectify the industry reputation'.⁴² Once again, it is, perhaps, not far-fetched to argue that behind these climate-related intentions lies the use of CSR as a legitimising tool, rather than purely contributing towards mitigating climate change.

As for climate change adaptation, some CSR strategies may also fit within this objective. This could be the case of plans related to '(train) farmers in conservation farming techniques and (to) provide (them) fertilizer ... loans',⁴³ as well as the implementation of CSR practices that 'engage resettled farmers and help them to diversify and improve yields'.⁴⁴ These practices were implemented by some mining companies in the North-western Province of Zambia.⁴⁵ Through

³⁷ Leventon, Dyer and Van Alstine (n 21) 320.

³⁸ C Ham and P W Chirwa, 'Forest Resource Use in Southern Africa' (2012) 6 Natural Resources Governance in Southern Africa cited in Leventon, Dyer and Van Alstine (n 21) 317.

³⁹ *ibid* 318.

⁴⁰ *ibid* 320.

⁴¹ Otto Hospes, Ahmad Dermawan, and Katrien Termeer, 'When CSR meets plural legal order: can palm oil companies do better than public authorities by committing to zero-deforestation in Indonesia?' (2016) Paper presented at conference on Political Corporate Social Responsibility, CASS Business School London <<http://library.wur.nl/WebQuery/wurpubs/510526>> accessed 6 March 2019.

⁴² *ibid* 2.

⁴³ Leventon, Dyer and Van Alstine (n 20) 318.

⁴⁴ *ibid*.

⁴⁵ *ibid*.

these examples, the link between the said activities and climate adaptation might be found in the fact that, as climate change can cause the increase of temperatures along with the decrease of rainfalls,⁴⁶ or even the opposite, the result in both scenarios is negative when talking about farmers. Because these extreme changes in temperature affect the agriculture of a country, companies are trying, through such CSR activities, to contribute to climate change adaptation. The next discussion becomes whether companies are conscious when implementing these decisions and whether the intended benefits are actually achieved. Unfortunately, the result of the Zambian case study mentioned earlier was that these initiatives were not 'explicitly branded as climate-relevant'⁴⁷ by the participating companies. This was exacerbated by the fact that 'there have been difficulties carrying out these benefits'.⁴⁸ Due to the scope of these projects, one might argue that sustainable development had been carried out due to companies ulterior motives, rather than climate change.

The cases discussed earlier in this paper might also suggest that CSR activities might be related to climate change mitigation or adaptation depending on the scope and objective of the plan. Although this might be an important advancement in evaluating the way in which private actors can contribute to tackle climate change, often companies do not have these objectives in mind whilst planning their CSR behaviour. Even though in some cases, or in the long run generally, a positive contribution to climate change may occur, there is no 'consciousness' of this result. This idea is supported by the fact that if investors were to put pressure on the business sector, the extent to which they are contributing to mitigation and adaptation (before investing their own capital) could incentivise companies' awareness of desired climate change objectives when designing a CSR plan.

Nonetheless, 'companies do not know what to report or how to report it (and) investors – even well-informed ones – cannot access the information they need to assess the risks to their portfolios'.⁴⁹ As qualitative and quantitative information might be needed then,⁵⁰ it is worth taking into account the way in which all corporations consciously design CSR activities. This is primarily by taking into account the Nationally Determined Contributions (NDCs) of the

⁴⁶ Senthold Asseng and David J Pannell, 'Adapting dryland agriculture to climate change: Farming implications and research and development needs in Western Australia' (2013) 118 (2) *Climatic change* <<https://link.springer.com/article/10.1007/s10584-012-0623-1>> accessed 6 March 2019, 167 .

⁴⁷ Leventon, Dyer and Van Alstine (n 21) 320.

⁴⁸ *ibid* 319.

⁴⁹ Mark Carney, 'Speech: Resolving the Climate Paradox' (2016) Bank of England <<https://www.bankofengland.co.uk/-/media/boe/files/speech/2016/resolving-the-climate-paradox.pdf?la=en&hash=CDFB1640F4635BEC9C08601FF616C842BB975CEC>> accessed March 6 2019.

⁵⁰ *ibid*.

countries in which their business operates.⁵¹ Finally, companies could also refer to the ultimate two-degree goal agreed in the Paris Agreement when setting out their CSR plans.⁵²

In sum, the methods discussed allow investors and those interested in CSR and climate change to determine whether a corporation is contributing towards the objectives set to tackle climate change or not. In theory, it is possible for companies to classify their CSR plans into mitigation or adaptation before their implementation. In these circumstances, if this duty is not developed by analysts once the CSR activity has been put into practice as, this could be considered inefficient.

Conclusion

In conclusion, this paper has examined the three different ways in which CSR has been addressed in the literature, normative, economic and contemporary views of CSR, as well as the issues that each definition might present. As this paper demonstrates, these perspectives share a lack of consensus regarding the core elements upon which this term should be built. Perhaps, the best way to reflect the current reality of CSR arises when one considers CSR as a legitimising tool. Yet even this view suffers from being confined to corporations dedicated to the exploitation of natural resources and of course, CSR goes beyond this type of company.

This paper has also touched on the discussion of CC as a further stage in the analysis of CSR, claiming that it has been constructed in such a broad manner that is more relevant to all Sustainable Development Goals rather than specifically to climate change. Thus, if one is to take the notions of CSR and CC together, despite its shortcomings, CSR remains more suitable to discussion surrounding climate change. Due to this, this paper has focused on mitigation and adaptation and the industry dedicated to the exploitation of natural resources. After having taken a sample of CSR measures implemented by the industry, it has proven that, although CSR can be shaped as a climate change adaptation or mitigation measure, this is something that has never been planned consciously by corporations, but rather has been discovered by scholars after the implementation of the strategy.

Hence, this paper proposes that if CSR is not aimed towards climate change, it will hardly be seen as a means by which corporations may contribute to the fulfilment of climate change mitigation and adaptation. This paper also suggests that the elaboration of a strong and definitive concept

⁵¹ *ibid.* It is worth considering the Recommendations of the Task Force on Climate-related Financial Disclosures presented in 2017 by the Financial Stability Board (FSB) to the G20 and the scenario analysis proposed to assess companies' behaviour.

⁵² Recommendations of the Task Force on Climate-related Financial Disclosures presented on 2017 by the Financial Stability Board (FSB). See also Carney (n 49).

of CSR is of utmost importance, since companies are often unaware of what exactly acting in a corporate socially responsible way means, they will keep losing opportunities to contribute to climate change alleviation. Instead, they will continue developing CSR strategies on the basis of what they believe a CSR practice is. One cannot deny the fact that addressing climate change remains the basis of the fulfilment of Sustainable Development Goals, and if climate change worsens, other SDG's will only become more difficult to tackle. Finally, this paper has proposed that, if CSR is accepted as an effective means encouraging private actors to comply with the objectives of the Kyoto Protocol and the Paris Agreement, awareness of this must be raised. Corporations should strongly engage with climate change; this could be achieved by the pressure that investors, insurers and others are able to exercise over companies. As mentioned by the Financial Stability Board, a good way to encourage awareness could be by ensuring that CSR is designed on the basis of the Nationally Determined Contributions (NDCs) of the countries in which the business operates or by referring to the ultimate two-degree goal stipulated in the Paris Agreement. This solution would highlight the importance of governments and the business sector aligning their interests on this matter, for as otherwise CSR strategies will continue to be used to veil the self-interest of corporations.