

Corporate Social Responsibility and Health-Vulnerable Workers: Legal Concepts and Future Directions

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The global normative framework for conceptualizing corporate social responsibility (CSR) is primarily shaped by non-binding, so-called soft law mechanisms, leaving companies to regulate this area internally. CSR generally refers to a voluntary commitment by companies to integrate ethical, social, and sustainability principles into their management and decision-making processes. A significant dimension of such voluntary engagement is the protection of vulnerable workers, particularly regarding their safety and health, which could be further strengthened and transformed into a legal obligation through the duty of care standard. This paper examines the role and place of CSR, from both labour law and company law perspectives, in enhancing the labour and social rights of health-vulnerable populations, including persons with disabilities and workers with rare diseases. Using legal-theoretical, normative, and comparative methods, it explores how CSR initiatives can complement formal legal obligations, bridging gaps in protection and fostering more inclusive and equitable workplace practices.

Keywords: Corporate social responsibility, Health vulnerable workers, Labour law, Company law, Duty of care

1 Introduction

In contemporary corporate discourse, Corporate Social Responsibility (CSR) has emerged as a highly debated topic, drawing significant attention from business leaders as well as regulatory bodies, including the United Nations Global Compact. [Khanifar et al. \(2012\)](#) define CSR as a set of practices through which companies act as responsible corporate citizens, contributing to social well-being beyond the pursuit of their own self-interest ([Nwobu, 2021, p. 1](#)). CSR has evolved from a voluntary business initiative into a key concept shaping the relationship between private/company governance and public regulation. Within the European Union (EU), CSR is increasingly recognized as part of a broader framework of sustainable corporate

conduct that links social justice, human rights, and economic performance. The European Commission defines CSR as the responsibility of enterprises for their impacts on society, emphasizing voluntary actions that integrate social, environmental, ethical, and human rights considerations into business operations and core strategies (European Commission, 2024a). This approach reflects a paradigm shift from purely profit-oriented management toward stakeholder-oriented governance, aligning private business goals with the EU's fundamental values of equality, inclusiveness, and sustainable development.

One of the central dimensions of CSR concerns the protection of vulnerable groups of workers, including those with health-related risks such as chronic conditions, disabilities, or rare diseases. Despite progress in occupational safety and health (OSH) legislation, these workers remain exposed to disproportionate challenges, including barriers to participation, insufficient accommodations, and higher psychosocial risks. The Framework Directive on OSH (Directive 89/391/EEC, 1989) and the Employment Equality Directive (Directive 2000/78/EC, 2000) set minimum obligations for employers regarding health protection and non-discrimination. However, they do not always ensure the full inclusion of workers with complex or long-term health vulnerabilities (Jones & Maucher, 2024; European Agency for Safety and Health at Work, 2022). In this context, CSR can provide a complementary and dynamic mechanism to bridge existing gaps in legal protection by embedding ethical and social considerations into corporate culture and governance.

Recent EU policy developments reinforce this convergence between CSR and law. Instruments such as the Corporate Sustainability Reporting Directive (EU) 2022/2464 and the Corporate Sustainability Due Diligence Directive (EU) 2024/1760 (CSDDD) progressively transform CSR from a purely voluntary practice into a regulatory framework that imposes transparency, accountability, and due-diligence obligations on companies (Kwao, 2024). This evolution demonstrates that CSR can function as both a policy and legal tool for advancing the rights of workers, especially those at the intersection of health and social vulnerability.

Accordingly, the protection of health-vulnerable workers is no longer merely a matter of compliance in OSH field but an essential component of responsible corporate governance. CSR initiatives that promote inclusive employment, adaptive workplaces, and health-sensitive management practices contribute to the realization of the EU's social objectives and to the strengthening of the duty of care principle in labour relations. By integrating CSR into labour and company law frameworks, companies can actively support the development of a preventive, proactive and rights-based approach to occupational well-being.

On the other hand, from a population and demographic perspective, the protection of health-vulnerable workers is particularly relevant considering aging workforces and increasing prevalence of chronic conditions in the European Union (EU) and globally. The EU's working-age population is shrinking due to low fertility and population ageing, creating pressures on labour supply and placing a greater premium on maintaining labour force participation across all age groups, including older workers and those with health vulnerabilities (Mentzelopoulou, 2025). Empirical evidence indicates that older workers (aged 55–64) have increasingly contributed to the EU labour supply over the past decade, but they still remain under-represented relative to prime-age adults, with illness and disability cited as major barriers to participation (European Commission, 2024b, p. 86). Simultaneously, chronic conditions

and rising morbidity pose risks for early labour market exit, undermining workforce sustainability if not addressed through inclusive workplace practices (Vieira, 2025). CSR policies that proactively address the needs of health-vulnerable populations thus not only support individual well-being, but also contribute to broader societal outcomes, including sustained labour force participation, reduced health-related employment disparities, and enhanced demographic resilience. Integrating such considerations into corporate governance aligns CSR with population studies and public health objectives, underscoring the demographic dimension of socially responsible business practices in the context of EU labour markets.

This paper explores the normative and conceptual relationship between CSR, labour law, and company law, with particular attention to the protection of health-vulnerable workers. It applies legal-theoretical and legal-normative methods to analyse the evolution of CSR within the EU's regulatory framework, assessing its potential to complement existing legal mechanisms for ensuring equality, safety, and well-being at work. Structurally, the paper proceeds as follows: after the introduction part, Section 2 examines the normative foundations and the EU approach for development of CSR; Section 3 analyses the duty of care and its potential to transform CSR commitments into enforceable standards; Section 4 explores the interaction between CSR, labour law, and company law in promoting the protection of health-vulnerable workers; and the concluding section outlines the implications of these findings for future legal and policy directions in the EU context.

2 The normative and regulatory landscape of CSR in the EU

A defining characteristic of the EU's approach to CSR has historically been its reliance on soft-law instruments and non-binding guidance. Through communications, recommendations, and multi-stakeholder initiatives, the EU has sought to influence corporate behaviour by shaping expectations and promoting voluntary adoption of responsible business practices rather than imposing strict legal obligations (European Commission, 2024a; Anglmayer, 2020). Such instruments perform an important policy-normative function by establishing frameworks for socially responsible conduct and encouraging companies to internalize sustainability and human rights concerns within their operations.

Although soft law lacks direct enforceability, it often exerts indirect legal influence by serving as a reference point in interpreting or applying binding norms and as an effective tool to "enhance compliance" (Andone & Coman-Kund, 2022, p. 22). Thus, Andone & Coman-Kund (2022) rightly emphasize that the legitimacy of EU soft law instruments rests primarily on the quality of their argumentation – namely, their clarity, coherence with primary EU law, and transparency of reasoning. In this view, the more well-reasoned and transparent such instruments are, the greater is their persuasive and regulatory influence within the multi-level EU legal order. The authors further highlight the ongoing trend of blurring the boundaries between EU policy and law, or between soft and hard law instruments. This observation is also supported by recent research, in which Ausfelder et al. (2024) demonstrate that, although EU soft-law instruments are formally non-binding, they often incorporate enforcement elements – both soft (such as monitoring and reporting mechanisms) and hard (such as conditionality or sanctions) – that enhance their practical effectiveness and perceived binding force at the

national level. Compared to hard law instruments, soft law flexibility allows faster adaptation and compliance across sectors and Member States, but this same flexibility has also led to fragmentation, uneven implementation, and limited accountability mechanisms across the EU (Anglmayer, 2020).

Over time, however, the EU has begun to complement this predominantly voluntary framework with a growing body of legally binding instruments that progressively transform CSR into a more prescriptive regulatory domain. The Corporate Sustainability Reporting Directive (CSRD) represents a significant step in this direction, requiring large undertakings and listed companies to disclose detailed information concerning their environmental, social, and governance (ESG) risks, impacts, and strategies (Directive (EU) 2022/2464, 2022). By replacing the earlier Non-Financial Reporting Directive (Directive 2014/95/EU, 2014), the CSRD expands the scope of reporting obligations, introduces mandatory European Sustainability Reporting Standards (ESRS), and subjects' sustainability information to independent assurance. This transition from voluntary to harmonized mandatory reporting aims to enhance corporate transparency and comparability across the single market (European Commission, 2024a). Nonetheless, the obligation to disclose information does not necessarily guarantee substantive improvements in corporate behaviour, as disclosure-based governance depends heavily on the accuracy, completeness, and interpretation of reported data.

The CSDDD takes this evolution further by establishing explicit duties of care and accountability obligations for large EU and non-EU companies operating within the Union. Adopted in 2024 (Directive (EU) 2024/1760, 2024), the CSDDD requires companies to identify, prevent, mitigate, and remedy adverse human rights and environmental impacts across their operations, subsidiaries, and value chains. It introduces civil liability for harm resulting from non-compliance and obliges Member states to designate supervisory authorities responsible for enforcement and sanctions. As national legal systems frequently fail to respond effectively to the multifaceted nature of disputes involving large corporations across global value chains, the CSDDD contributes to addressing these regulatory gaps by explicitly connecting civil liability to due diligence duties (European Union Agency for Fundamental Rights [FRA], 2025, p. 19). The Directive will be implemented progressively, beginning with the largest companies in 2027 and later extending to smaller undertakings (Connellan et al., 2024). By mandating substantive due diligence rather than mere disclosure, the CSDDD represents a paradigmatic shift from voluntary corporate ethics toward enforceable corporate accountability. In this regard, it establishes human rights due diligence as a binding legal obligation across companies' chains of activities, replacing what had previously been framed largely as a voluntary expectation (FRA, 2025, p. 9). It also requires large companies to actively pursue climate change mitigation planning. However, the effectiveness of this transformation will depend on the consistency of national transposition, the robustness of supervisory mechanisms, and the accessibility of remedies for affected stakeholders.

On the other hand, when considering the CSDDD's approach to social rights and corporate responsibility in the field of labour law, recent theoretical research highlights its limitations in addressing labour law issues arising from corporate operations, particularly in low-income countries. Morris (2025) emphasizes that while the EU CSDDD marks an important step toward integrating corporate accountability into labour law, its effectiveness in improving

labour standards – especially in least developed countries – may be limited. The article identifies key enforcement challenges, including the complexity of monitoring compliance across global supply chains, the difficulties faced by small and medium-sized enterprises (SMEs) in meeting due diligence obligations, and the constraints of civil liability mechanisms in providing effective remedies for labour violations. These factors indicate that, without targeted measures, the Directive may fall short of fully addressing labour exploitation.

Despite recent EU regulatory efforts to introduce mandatory corporate due diligence for sustainable business and labour practices, the EU's CSR framework continues to face structural and normative challenges. Fragmentation persists; while environmental and supply-chain due diligence have gained prominence, other socio-legal concerns – such as disability inclusion, emerging OSH risks and, the protection of health-vulnerable workers – remain less integrated within CSR regulation. Additionally, legally binding instruments adopted in these domains are likewise associated with challenges of implementation and operationalization, which, in turn, influence and often blur the boundaries between hard and soft law within the EU policy framework. These challenges are particularly visible in the field of corporate sustainability and labour protection, where the effectiveness of binding norms – such as those under the Employment Equality Directive or the forthcoming CSDDD – largely depends on national transposition and enforcement capacities. Consequently, the persistence of fragmented implementation across Member States reinforces the hybrid nature of the EU's CSR regime, situated between regulatory obligation and voluntary commitment.

The Employment Equality Directive (2000/78/EC) has been instrumental in promoting equal treatment of Persons with Disabilities (PwDs) in employment and labour; however, its uneven implementation across Member States has resulted in significant disparities in workplace inclusion. These differences are particularly evident in the application of reasonable accommodation practices, where varying levels of protection persist. Overall, studies indicate that sanctions for discriminatory behaviour remain relatively weak, while compensation for victims tends to be low, undermining the directive's effectiveness (Anglmayer, 2020). Similarly, although the Framework Directive on OSH (Directive 89/391/EEC, 1989) established a unified foundation for OSH across the EU, its practical implementation has remained highly fragmented. As Hämäläinen (2008) demonstrates, national OSH models have evolved differently depending on institutional capacity, labour market structures, and administrative traditions. While some Member States – particularly in Northern Europe – have effectively operationalized the Directive's preventive and participatory approach, others continue to rely on reactive, compliance-based systems. Significant disparities persist in the coverage and accessibility of occupational health services, with comprehensive systems in Nordic and Western European countries contrasted by partial or company-dependent arrangements in several Southern and Eastern European states. Moreover, enforcement mechanisms and resource allocation vary widely, reflected in differences in inspection capacities, budgetary support, and data quality. These inconsistencies have resulted in a patchwork of national systems that, despite sharing a common legal basis, deliver uneven levels of worker protection and undermine the Directive's objective of ensuring equal standards of occupational health and safety across the Union (Hämäläinen, 2008).

Conversely, within the CSR framework, disability inclusion has received growing attention but still remains peripheral compared to environmental sustainability. This imbalance

may be attributed, in part, to the limitations of the existing EU binding instruments, which, as discussed above, have failed to ensure coherent and non-fragmented protection across Member States. Analyses of corporate CSR reports reveal growing interest in disability inclusion, however, practical challenges persist in advancing meaningful workforce integration (Shen et al., 2009). Most recently, the [International Labour Organization \[ILO\] \(2024\)](#) has highlighted that disability inclusion remains a marginalized and weakly regulated element within the “social” dimension of ESG and CSR frameworks. Its Guide introduces a ten-domain KPI model to embed inclusion across corporate governance, due diligence, and disclosure practices, framing it as both a normative requirement under international equality standards and a strategic advantage for competitiveness and investor confidence. However, persistent gaps in data harmonization, monitoring mechanisms, and institutional coordination continue to impede consistent implementation across jurisdictions. In this respect, the ILO reframes disability inclusion not as voluntary CSR, but as an emerging component of binding sustainability governance aligned with global reporting standards such as the ESRS, and the Sustainability Development Goals (ILO, 2024). This approach resonates with the objectives of the EU CSDDD, which, despite advancing corporate accountability in environmental and human rights domains, still insufficiently operationalizes social inclusion – particularly concerning PwDs – as a due diligence obligation ([Directive \(EU\) 2024/1760, 2024](#); [Morris, 2025](#)). Furthermore, the protection of health-vulnerable workers, including those with pre-existing or chronic conditions, remains insufficiently addressed, underscoring the need for targeted measures within CSR frameworks that extend beyond disability inclusion to encompass broader supportive mechanisms. Such measures may include the integration of occupational health risk assessments including emerging risks from digital workplaces into corporate due diligence processes, establishment of flexible work arrangements and reasonable accommodation policies, and incorporation of preventive health programs aligned with Workplace Health Promotion (WHP) principles. In addition, CSR strategies should explicitly link employer obligations with labour law standards on non-discrimination and the duty of care, thereby ensuring that companies adopt proactive approaches to safeguard the well-being and sustainable employability of health vulnerable workers.

These further underscore the need for a comprehensive worker-sensitive CSR approach encompassing environmental, social, and labour dimensions. Addressing regulatory fragmentation constitutes a prerequisite for ensuring equitable protection and substantive inclusion of all workers – particularly those who are health-vulnerable or PwDs – through the development and enforcement of robust CSR-based governance mechanisms. In this regard, recent research highlights a strong conceptual and practical interrelation between CSR and WHP, which is particularly relevant for the inclusion of health-vulnerable workers. WHP represents an integral element of contemporary OSH models, extending the traditional focus on hazard prevention toward a more holistic approach that promotes workforce well-being and fosters healthier, more resilient organizations ([Schulte et al., 2019](#)). Thus, [Alonso-Nuez et al. \(2022\)](#) demonstrate that WHP constitutes a key dimension of internal CSR, as both aim to enhance employee wellbeing, organizational sustainability, and social value creation. Their systematic review finds that CSR and WHP reinforce one another – responsible corporate cultures foster health-promoting workplaces, while effective WHP practices operationalize

CSR commitments toward internal stakeholders. Successful integration, however, depends on leadership commitment, active employee participation, and the incorporation of WHP objectives into broader corporate sustainability strategies. This convergence positions workplace health not merely as a voluntary welfare initiative, but as a strategic and ethical dimension of CSR, reinforcing its emerging role within the evolving framework of OSH. In this context, the integration of CSR and WHP principles into psychological risk assessment and management emerges as a critical component of modern OSH frameworks. Psychological health risks – such as work-related stress, work-life imbalance, constant connectivity, and psychosocial hazards – are increasingly recognized as determinants of both employee well-being and organizational performance (Schulte et al., 2024). Addressing these risks aligns with the employer's legal and ethical duty of care, as established in occupational health legislation and CSR norms emphasizing worker-centred management. Consequently, the assessment and proactive management of emerging psychosocial risks should not be viewed solely as compliance obligations and OSH issue, but as integral to responsible corporate conduct and sustainable human-resource management.

Embedding psychological risk management within CSR and WHP strategies enables organizations to strengthen resilience, prevent mental health impairments and demonstrate accountability toward internal stakeholders, thus reinforcing the convergence of ethical responsibility, health promotion, and sustainable organizational governance. For instance, recent studies highlight that effective WHP programs (including mental health-oriented components) are more likely to succeed when aligned with responsible corporate cultures and committed leadership, which are core aspects of internal CSR (Alonso-Nuez et al., 2022). Likewise, systematic approaches to psychosocial risk assessment and intervention are now positioned as part of the broader OSH model, complementing traditional hazard prevention efforts with a focus on work-organization, employee participation, and mental well-being (Montes et al., 2025). Through this integrated lens, employers can operationalize their duty of care not only by safeguarding physical safety but also by fostering psychological safety, thereby advancing both workforce health and organizational/business sustainability.

Additionally, a pressing issue concerns the enforcement of CSR standards, which fundamentally determines their efficacy. In the absence of rigorous monitoring and sanctioning mechanisms, mandatory reporting and due diligence obligations risk developed into procedural formalities. Furthermore, a tension persists between voluntarism and regulation. Although a clear definition of the CSR concept remains urgently needed, it is still underdeveloped in both organizational science and legal theory. In practice, many businesses continue to treat CSR as a matter of corporate discretion and 'private self-regulation,' while policymakers grapple with the challenge of balancing regulatory certainty with incentives for innovation and proactive corporate behaviour – an evolution that is increasingly driving the public regulation of CSR (Sheehy, 2015).

Scope and proportionality also pose limitations when it comes to the recently introduced EU mandatory CSR framework: the CSRD and CSDDD primarily apply to large companies, thereby excluding a vast number of SMEs that collectively employ a significant portion of the European workforce (Junck et al., 2024). This selective applicability risks perpetuating protection gaps, particularly in sectors where vulnerable workers are concentrated. Finally, the

integration of diverse CSR-related instruments into a coherent legal framework remains incomplete. The coexistence of reporting duties, due diligence obligations, and voluntary soft-law commitments results in a complex and fragmented regulatory landscape. Achieving greater coherence between these instruments and ensuring that CSR obligations contribute meaningfully to labour and social rights, constitutes one of the central challenges for the EU's future CSR policy architecture.

3 CSR, duty of care and the legal embedding of health-vulnerable workers' protection

The doctrine of a duty of care occupies an important conceptual interface between voluntary CSR standards often labelled as 'moral and political commitments' and binding legal obligations, offering a mechanism by which employers may be held accountable not merely for disclosure, but for preventive and remedial conduct. In labour law tradition, a duty of care typically requires an actor to take reasonable steps to avoid harm to those within a foreseeable risk sphere (for example, employees), calibrating the standard of care to the context, the severity of possible harm, and the vulnerability of affected persons.

Thus, in the field of labour law, the concept of "duty of care" is applied in OSH field by imposing on employers both a common-law and statutory obligation to take all reasonably practicable steps to protect the health, safety and wellbeing of employees at work (McDiarmid et al., 2021; Wedagedara & Dissanayake, 2024). This obligation typically encompasses conducting risk assessments, implementing safe systems of work, providing appropriate equipment and training, and ensuring adequate supervision so that foreseeable hazards are eliminated or mitigated (McDiarmid et al., 2021; Wedagedara & Dissanayake, 2024). While the standard of care is not absolute – it demands what is "reasonably practicable" rather than guaranteed safety – failure to meet this standard can result in regulatory sanctions, civil liability, or other enforcement mechanisms (Wedagedara & Dissanayake, 2024).

In the OSH context, the duty of care is especially significant because the consequences of neglect – physical injury, illness or death – can be severe, and effective fulfilment of the duty contributes both to legal compliance and to improved worker well-being (McDiarmid et al., 2021). Overall, labour law frames the duty of care as a central pillar of employer responsibility in OSH, integrating legal accountability with health and safety-driven organizational practice. On the other side, in the corporate setting, embedding such a duty within CSR frameworks can help shift responsibilities from moral aspiration toward enforceable norms particularly in terms of vulnerable categories of workers such as health-vulnerable ones.

In many jurisdictions, employer obligations already include a generalized duty to safeguard employees' health, safety, and wellbeing. Under comparative labour law doctrine, the duty to "care for the employee" is sometimes recognized as a component of the employment relationship as noted by Jacobs (2021). German employment and labour law, for instance, imposes on employers a duty to take account of employees' legal interests, including life and health, in the workplace organization and risk mitigation as a part of OSH law. Therefore, the employer's duty of care in German labour law forms a *sui generis* element of the employment relationship, imposing on employers the obligation to safeguard the life, health, and

dignity of employees. It, however, means that the “duty of care” stems from the employer’s primary obligations and constitutes a secondary, ancillary duty grounded in the principles of good faith and loyalty between the contractual parties, which has been the prevailing view in the literature. German law, by emphasizing the employer’s duty to safeguard the health, life, and dignity of workers, exemplifies a holistic approach to the interrelation of health and work, a perspective broadly endorsed in international law, particularly by the World Health Organization and ILO. This duty is further codified in Article 618 of the German Civil Code (Bürgerliches Gesetzbuch, BGB), which requires employers to organize work in a manner that protects workers from harm “to the extent that the nature of the service permits” (Government of the Federal Republic of Germany, 2022, p. 14). The principle is further operationalized through the OSH Act, which mandates continuous risk assessments and the implementation of preventive measures to mitigate occupational hazards (Government of the Federal Republic of Germany, 2022, p. 14). Beyond physical safety, the duty of care encompasses the psychological well-being of employees, including protection from workplace stress and harassment, aligning with contemporary understandings of occupational health and safety (Hartmann, 2024). Recent legal scholarship emphasizes that this duty has evolved to reflect not only compliance with statutory standards but also a broader ethical and managerial responsibility to ensure a safe, fair, and health-promoting work environment (Hartmann, 2024). On the other side, an illustrative example of the duty of care in both labour and corporate German law is provided by the Supply Chain Duty of Care Act which entered into force on 1 January 2023. The Act operationalizes corporate human rights and environmental due diligence obligations by requiring large companies to implement comprehensive risk management, preventive, and remedial measures across their supply chains (Ahrens, 2023). This legislation exemplifies Germany’s broader legal approach to embedding the duty of care within corporate governance and labour regulation frameworks, extending employer responsibility beyond the workplace to encompass global supply-chain impacts on workers and communities.

France was a pioneer in the field of corporate human rights and environmental due diligence long before the adoption of the EU CSDDD. The French Loi de vigilance (Loi n° 2017-399, 2017) established a legal obligation for large parent and contracting companies to develop and implement a vigilance plan addressing risks of human rights violations and environmental harm throughout their own operations, subsidiaries, and global supply chains (Clerc, 2021). This law marked the first binding national framework in Europe requiring comprehensive risk mapping, preventive and corrective measures, alert mechanisms, and public reporting (Clerc, 2021; Savourey & Brabant, 2021). As the European Trade Union Institute (ETUI) notes, France’s model laid the conceptual and procedural foundation for the EU’s later due diligence initiatives by transforming CSR from a voluntary policy into a legally enforceable duty of vigilance applicable across complex supply networks (Clerc, 2021).

While member states CSR and due diligence legislation followed by recently adopted the EU CSDDD is not targeted explicitly at health-vulnerable workers, its due diligence logic and framework of responsibility can provide a legal infrastructure that can further be leveraged to protect such populations. However, embedding protection of health-vulnerable workers – such as PwDs or those with chronic health conditions and rare diseases – within a duty of

care framework raises specific challenges of standard-setting, risk calibration, and intersection with non-discrimination obligations. Because these workers may face elevated susceptibility to harm, ordinary “reasonable care” standards may not suffice to ensure equal protection. A risk mapping exercise under a duty of care scheme would need to account for differential vulnerabilities, requiring more stringent preventive measures and accommodations. In this respect, CSR initiatives focusing on occupational health and disability inclusion may complement statutory obligations and fill gaps, provided they are aligned with enforceable duty criteria.

From a corporate governance perspective, the duty of care can be woven into board-level responsibilities or managerial duties. CSR commitments may be operationalized through binding internal policies and employer-level codes of conduct developed with the participation of employee representatives. They may also be embedded in contractual or collective clauses subject to monitoring, internal audit, and enforcement mechanisms, potentially giving rise to liability in cases of non-compliance. This legal embedding aligns with the trend toward “hardening” CSR-transitioning from aspirational statements to governance obligations that can be judicially scrutinized. Nevertheless, several tensions and practical constraints must be acknowledged. First, determining the standard of care in multinational and multi-tier supply chains is complex, particularly when local legal, regulatory, or enforcement regimes differ across jurisdictions. Second, litigation and enforcement risks may lead to defensive compliance or strategic avoidance, especially where corporate resources or institutional capacities are uneven. Third, the transition from voluntary CSR to a duty of care involves aligning incentives, internalizing costs, and addressing corporate resistance to increased regulation, particularly when addressing vulnerable categories of workers.

Despite these challenges, the duty of care model offers a promising legal lever for strengthening protection of health-vulnerable workers, particularly when integrated with CSR practices and corporate governance structures. It provides a bridge between soft-law aspiration and binding legal accountability. Given that, in policy settings, CSR has increasingly been recognized as a strategic framework for advancing the inclusion and employment of PwDs (Mullin et al., 2024). Moving beyond traditional philanthropy, CSR can integrate disability inclusion into organizational governance, human resource management, and sustainability reporting, aligning corporate practice with the human-rights model of disability (Xu, 2022). Studies indicate that the companies internally adopting socially responsible human resource policies including WHP programs – such as accessible recruitment processes, workplace accommodations, and inclusive leadership leading to the development of “culture of care” – tend to demonstrate higher levels of disability inclusion and employee satisfaction (Kwan, 2020). However, content analyses of CSR reports reveal that disability issues are often underrepresented, with companies focusing on general diversity statements rather than measurable inclusion outcomes (Vogelauer et al., 2020). Scholars argue that aligning CSR commitments with the United Nations Convention on the Rights of Persons with Disabilities (CRPD) can transform disability from a “peripheral philanthropic concern” into a substantive component of corporate sustainability and ethical governance (Fasciglione, 2015). Overall, the literature suggests that when CSR is grounded in rights-based principles and embedded within business strategy, it can serve as a structural lever for achieving equal participation and reducing systemic barriers faced by workers with disabilities.

4 CSR as a complement to labour law and company law in protecting health-vulnerable workers

The relationship between CSR and labour law reflects the evolving interaction between voluntary corporate initiatives and statutory regulation. Labour law establishes the minimum standards for working conditions and occupational safety, while CSR enables enterprises to exceed these obligations by integrating ethical, social, and health-related principles into their governance structures. In this respect, CSR functions as a complementary framework that reinforces the social purpose of labour law – particularly in advancing the protection, health, and inclusion of workers facing specific vulnerabilities such as disabilities, chronic illnesses, or rare diseases.

Within the EU, labour law has progressively incorporated the principles of equality, inclusion, and occupational health through instruments such as the [Framework Directive on OSH 89/391/EEC](#) and the [Employment Equality Directive 2000/78/EC](#). These directives impose obligations on employers to ensure safe and non-discriminatory workplaces and to provide reasonable accommodation for workers with disabilities. However, they remain limited in addressing complex or emerging forms of health vulnerability, such as psychosocial risks, long-term illness, or rare diseases, which require proactive and individualized responses.

In this normative gap, CSR provides an adaptable and preventive instrument for strengthening the protection of health-vulnerable workers. CSR initiatives typically include programs promoting physical and mental well-being, early risk detection, health education, and workplace adaptations for employees with specific health conditions. Such measures align with the preventive logic of the Framework Directive on OSH ([Directive 89/391/EEC, 1989](#)) but extend it further by emphasizing continuous improvement, early intervention, and inclusive participation. By introducing voluntary measures such as flexible work arrangements, rehabilitation and reintegration support, and mental-health programs, companies can anticipate risks rather than merely comply with minimum legal duties.

From a labour law perspective, CSR thus reinforces the duty of care as a central element of employment relations in terms of OSH. Voluntary CSR practices translate abstract legal principles, such as the right to a safe and dignified workplace, into concrete workplace strategies. They reflect an expanded understanding of employer responsibility, one that integrates compliance with ethical accountability and recognizes the importance of occupational health as part of human rights at work.

Equally, CSR promotes inclusion as an essential element of decent and sustainable employment, in line with the Sustainable Development Goals (SDGs) and the United Nations 2030 Agenda. Through diversity-oriented recruitment, workplace accessibility, and reasonable accommodation measures, enterprises operationalize the objectives of EU equality and disability law. These practices help ensure that health-vulnerable workers are not only protected but actively included as valuable contributors to organizational performance. In doing so, CSR fosters a culture of care where health sensitivity, prevention, and inclusion are viewed as integral components of responsible business conduct.

The ongoing development of the EU's sustainability framework – exemplified by the CSRD ([Directive \(EU\) 2022/2464, 2022](#)) and the forthcoming CSDDD – further consolidates

this convergence between CSR and labour law. These instruments transform voluntary social commitments into quasi-legal obligations grounded in transparency and accountability. Within this evolving landscape, CSR becomes not merely a complement but a catalyst for strengthening labour law's protective function. By embedding occupational health and inclusion within corporate governance and reporting mechanisms, CSR contributes to a modernized and preventive understanding of the employer's duty of care – one that recognizes the protection of health-vulnerable workers as a cornerstone of sustainable and equitable labour relations.

On the other hand, the relationship between CSR and company (corporate) law is increasingly significant in modern business practice. Company law provides the legal framework that defines the rights, duties, and governance structures of companies, while CSR influences how companies apply this framework in practice. Through regulations on corporate governance, transparency, and directors' duties, company law encourages companies to consider not only the interests of shareholders but also those of other stakeholders, including employees, consumers, investors, and the wider community. As a result, CSR is no longer merely a voluntary ethical choice, but an important element influenced and supported by company law, contributing to sustainable and accountable business operations.

Based on the stakeholder theory proposed by [Freeman \(1984, p. 44\)](#), companies are expected to create value for all stakeholders rather than exclusively for shareholders. Stakeholders encompass individuals or groups who can influence, or are influenced by, the achievement of a company's goals. Corporate activities and operations inevitably influence both society and the environment, thereby generating social and environmental consequences ([Nwobu, 2021, p. 3](#)). [Huang & Watson \(2015\)](#) define CSR as the voluntary engagement of companies in initiatives that promote societal welfare, integrating ethical, social, and health-related principles into their governance structures, and extending beyond ordinary business operations and legal obligations ([Huang & Watson, 2015, p. 2](#)). In a similar vein, Radhakrishnan et al. argue that the allocation of resources to such initiatives constitutes an integral component of the business model that indirectly addresses social concerns, mitigates negative externalities, and enhances the positive impacts of corporate activities. They further emphasize that managers and directors are required to make informed decisions regarding the allocation of resources and inputs that ultimately generate the outputs intended to benefit both shareholders and the wider body of corporate stakeholders ([Radhakrishnan et al., 2018, p. 280](#)).

Over the past two decades, the concept of CSR has received increasing attention from corporate management, investors, stakeholders, community representatives, and researchers. The European Commission in its 2002 reports defines CSR as the voluntary integration of social and environmental considerations into companies' daily business operations and their interactions with stakeholders. In the context of an increasingly globalized economy, CSR has emerged a fundamental component of corporate conduct. Accordingly, beyond the pursuit of satisfactory economic performance, companies are expected to engage in a broad range of socially responsible practices to secure long-term sustainability, competitiveness, and growth ([Ying & Leung, 2011, p. 66](#)).

Meanwhile, CSR has evolved into a broader framework commonly articulated through environmental, social, and governance (ESG) considerations, and has become increasingly embedded in corporate strategy and reporting practices. An expanding number of companies

now publish standalone sustainability or ESG reports and integrate disclosures relating to environmental and social matters into their annual and integrated reports (Sovilj & Zlatanović, 2024, pp. 45–46). In the United States, regulatory agencies, such as the Federal Trade Commission and the Environmental Protection Agency, play a significant role in overseeing corporate environmental and social disclosures. Publicly listed companies are required to disclose material environmental information in their periodic filings, particularly where their business activities give rise to significant environmental risks or liabilities, in line with principles of materiality under USA securities law (Ying & Leung, 2011, p. 67). At the EU level, early regulatory initiatives anticipated the contemporary ESG disclosure framework. Notably, the French *Nouvelles Régulations Économiques* of 2001 (*Loi n° 2001–420, 2001*) constituted the first statutory regime requiring companies listed on the Premier Marché to disclose non-financial information concerning environmental and social impacts. This legislation introduced a structured disclosure framework, often regarded as a precursor to modern ESG reporting standards, covering matters related to employment, occupational health and safety, respect for human rights, community engagement, and environmental performance (Ying & Leung, 2011, p. 67).

CSR has increasingly been recognized as one of the central challenges of modern corporate governance. Companies and their boards of directors are required to integrate socially responsible investment considerations into the company's overall governance framework and strategic orientation. Corporate governance represents a specific institutional mechanism in which the board of directors plays a pivotal role in advising management on the adoption of appropriate strategic decisions and in ensuring the long-term sustainability of the company (Béji et al., 2021). Under Anglo-Saxon and European traditions of company law, the board of directors is subject to fiduciary duties, including duties of care and loyalty, which are generally interpreted as obligations to act in the best interests of the company as a separate legal entity (Vasiljević, 2007, p. 142). This conception of the company's interest allows and, in certain cases, requires directors to consider the long-term consequences of corporate decisions, including their impact on stakeholders such as employees, investors, creditors, consumers, and society at large. These duties may encompass the consideration of CSR and OSH-related factors insofar as such considerations contribute to the long-term value, risk management, and sustainability of the company. Consequently, decisions taken by the board of directors, in the exercise of their fiduciary responsibilities, may lead to the adoption and effective implementation of CSR and OSH policies as an integral component of sound corporate governance.

The literature has emphasized the crucial role of board members in the formulation and implementation of effective CSR and OSH strategies. In corporate governance and CSR extant literature, a range of theoretical frameworks, including agency theory, stewardship theory, resource dependence theory, upper echelons theory, and stakeholder theory, have been extensively employed to explain the relationship between the role of the board of directors and the adoption of CSR and OSH policies. Agency theory emphasizes the board's monitoring function, focusing on the alignment of interests between executive management and shareholders through effective oversight mechanisms. A contrary, normative compliance theory adopts a fundamentally different orientation, conceptualizing the board of directors

as bearing a moral and normative responsibility to adopt and oversee corporate policies that promote socially desirable outcomes, including environmental protection and occupational health and safety (Osemeke et al., 2020, p. 153). Under this approach, CSR is not merely an instrumental tool for reducing agency costs or enhancing company value, but rather an expression of the company's broader social obligations and ethical commitments. In particular, upper echelons theory offers a compelling analytical framework for understanding how the composition and characteristics of the board of directors influence corporate decision-making. From this perspective, greater diversity within the board can improve the quality of supervisory functions, thereby fostering a higher degree of strategic engagement in CSR and OSH issues (Aggarwal et al., 2019, p. 3).

Academic studies indicate that board diversity refers to the heterogeneity of the board of directors across a range of demographic characteristics, including age, educational and cultural background, gender, nationality, and tenure, as well as across structural characteristics such as leadership duality and director independence. Several authors further argue that board diversity may be regarded as an ethical objective, reflecting broader principles of equality, inclusiveness, and social justice embedded in contemporary European corporate governance discourse. Beyond its intrinsic value, board diversity is also associated with a number of governance-related benefits, including enhanced creativity, a more nuanced understanding of markets and stakeholder expectations, as well as improved problem-solving and deliberative processes (Shahgholian, 2017, pp. 4–6). In line with this view, Hafsi and Turgut (2013) emphasize that structural diversity of boards of directors alone does not sufficiently differentiate companies or explain variations in corporate conduct, whereas demographic diversity, particularly gender dimensions and high level of education, appear to play a more significant role in shaping corporate strategies and outcomes, including those related to sustainability and CSR. Accordingly, board diversity may be understood not merely as a matter of corporate ethics or representation, but as a functional governance mechanism that supports compliance with emerging EU sustainability due diligence requirements and the broader objective of long-term corporate sustainability (Béji et al., 2021).

In the context of EU law, the relevance of board diversity is further reinforced by the CSDDD, which imposes obligations on companies to identify, prevent, mitigate, and account for adverse human rights and environmental impacts throughout their operations and value chains. The effective discharge of these due diligence obligations requires informed, independent, and forward-looking oversight by the board of directors. In this sense, a demographically diverse board of directors may be better equipped to evaluate complex sustainability, occupational health and safety risk, understand the perspectives of affected stakeholders, and integrate due diligence considerations into corporate strategy and decision-making.

Another principal board characteristic frequently examined in the corporate governance is the presence of independent directors. Independent directors are commonly viewed as possessing a stronger stakeholder orientation and a higher degree of managerial objectivity, attributes that may contribute to the effective formulation and implementation of CSR and OSH strategies. In contrast to executive directors, who are involved in the day-to-day management of the company, non-executive and independent directors are primarily responsible for oversight, monitoring, and strategic supervision. In fulfilling their fiduciary obligations, they

are expected to act in the best interests of the company, a standard that, particularly within EU corporate law systems, encompasses the consideration of the interests of shareholders, as well as those of other relevant stakeholders (Vasiljević, 2007, p. 143). The presence of independent directors on the board serves to enhance the board's autonomy from executive management and reduce potential conflicts of interest, thereby reinforcing compliance with the duty of loyalty (Kodeks korporativnog upravljanja, 2012). At the same time, their detached position and oversight function support the proper exercise of the duty of care, enabling the board to assess sustainability-related risks, social and environmental impacts, and long-term strategic consequences of corporate decisions. Consequently, the involvement of independent directors strengthens the board's capacity to integrate CSR considerations into corporate governance, not as discretionary initiatives, but as components of the board's fiduciary responsibility to promote the company's long-term sustainability, and lawful conduct (Osemeke et al., 2020, p. 154).

5 Conclusion

This paper has emphasized that the protection of health-vulnerable workers should stand at the core of modern CSR. Workers facing chronic health conditions, disabilities, or rare diseases continue to experience unequal treatment and insufficient workplace accommodations, despite the existence of OSH and equality directives. In this context, CSR offers an important complementary mechanism that can strengthen their protection beyond the limits of traditional labour law. By embedding health sensitivity, inclusiveness, and ethical responsibility into corporate governance, CSR contributes to reducing structural inequalities and promoting the full participation of health-vulnerable individuals in the workforce.

The growing alignment between CSR, labour law, and company law also reflects a normative shift toward recognizing employers' duty of care as a central legal and ethical standard. Through new EU initiatives – such as the CSRD and the CSDDD – CSR is increasingly evolving from a voluntary commitment into a semi-binding framework that enhances transparency, accountability, and social responsibility. Within this emerging framework, the health dimension of CSR is particularly valuable, as it ensures that corporate sustainability is not pursued at the expense of workers' physical and mental well-being.

Protecting health-vulnerable workers through CSR-based governance thus represents both a moral imperative and a strategic business investment in human capital. Contemporary company law and corporate governance frameworks increasingly position companies as central actors in promoting CSR and OSH, transforming CSR and OSH from peripheral or purely voluntary initiatives, into integral components of corporate strategy, risk management, and long-term value creation. Through directors' fiduciary duties, enhanced transparency and disclosure requirements, as well as sustainability due diligence obligations, companies are encouraged, and in some cases required, to consider the social, environmental, and human rights impacts of their activities. The board of directors, particularly through the presence of independent and diverse members, plays a pivotal role in embedding inclusive health and safety policies into corporate decision-making. By integrating the protection of health-vulnerable workers into CSR and OSH standards, companies not only comply with legal and

social expectations, but also contribute to a more resilient and equitable labour market. Ultimately, this integration reinforces the principle that sustainable business performance, effective corporate governance, and the promotion of human dignity are mutually reinforcing and interdependent objectives.

This paper has focused on the EU approach to CSR in the field of OSH, reflecting recent regulatory developments at EU level, particularly the adoption of due diligence legislation. An international comparative perspective, as well as a differentiated analysis of specific protective measures for PwDs, individuals with rare diseases, and workers with chronic health conditions, fall outside the scope of the present study and are therefore identified as directions for future research. The main contribution of the paper lies in emphasizing the potential of CSR as a governance mechanism in the OSH field, supported by the interaction of labour law and company law. By conceptualizing CSR as a bridge between these legal frameworks, the article seeks to contribute to the ongoing debates on the future evolution of OSH regulation in the EU, particularly in the context of changing regulatory, technological, and socio-economic conditions.

Data availability statement

Data are available from the authors upon request

Coauthor contributions

Sanja Zlatanović: Conceptualization, Investigation, Methodology, Resources, Formal Analysis, Writing – Original Draft

Ranko Sovilj: Investigation, Methodology, Resources, Validation, Writing – Review & Editing

Ivana Stjelja: Supervision, Resources, Validation, Writing – Review & Editing

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