Paradigm Academic Press
Law and Economy
ISSN 2788-7049
SEP. 2026 VOL.5, NO.3

A Legal Assessment of the Normative Basis for Corporate Social Responsibility in Cameroon

NTOKO NTONGA Rene[1] & MESONGE NTUNGWA Bern-Francis[1]

[1] University of Buea, Cameroon

Correspondence: NTOKO NTONGA Rene, University of Buea, Cameroon.

doi:10.63593/LE.2788-7049.2026.09.002

Abstract

Corporate Social Responsibility (CSR) has evolved globally from voluntary philanthropy into a field increasingly shaped by legal obligations, ethical norms, and policy expectations concerning human rights, environmental protection, and sustainable development. In Cameroon, however, CSR remains in an embryonic stage, characterized by ad hoc philanthropic activities, limited institutionalization, and the absence of a dedicated, comprehensive CSR statute or national CSR policy. This paper examines the normative basis for corporate social responsibility in Cameroon, interrogating whether CSR in the Cameroonian context is grounded primarily in voluntary corporate discretion, binding legal duties, soft-law standards, or broader normative orders such as human rights and sustainable development principles. The study employs a doctrinal legal research methodology, analyzing relevant domestic legislation (including Law No. 96/12 of 5 August 1996 on environmental management and implementing decrees), regional business law under the OHADA regime, corporate governance codes such as the GECAM Code of Good Corporate Governance, and applicable international CSR and human rights instruments. It also draws on empirical studies and scholarly literature on CSR practices in Cameroon to contextualize the legal analysis. The findings reveal that while there is no single, coherent CSR law in Cameroon, a fragmented but significant normative framework exists through environmental legislation, labour standards, corporate governance initiatives, and regional business law. These instruments collectively impose duties on enterprises regarding environmental protection, community welfare, and responsible management, thereby providing an implicit normative basis for CSR. However, weak enforcement, limited awareness among local corporations, and the lack of a clear state policy undermine the effectiveness and coherence of this normative framework. The paper argues that a clearer articulation and strengthening of the normative basis for CSR in Cameroon is essential to guide corporate behavior, enhance accountability, and support more coherent regulatory and policy interventions. It recommends that the State consider adopting a strategic CSR policy, clarifying the legal status of CSR obligations, and reinforcing enforcement mechanisms, while also encouraging alignment with international CSR standards. This study contributes to doctrinal clarity on the normative foundations of CSR in Cameroon and informs future law- and policy-making in the field.

Keywords: Corporate Social Responsibility (CSR), normative basis, legal framework, corporate governance, environmental law, human rights, sustainable development, Cameroonian law, OHADA regime, corporate ethics, regulatory enforcement, soft law, public policy, business and society, corporate citizenship

1. Introduction

Corporate Social Responsibility (CSR) has emerged globally as a key framework through which corporations are expected to internalise social and environmental concerns in their business operations and in their interactions with stakeholders.[1] In many jurisdictions, the evolution of CSR has moved from purely voluntary philanthropic gestures to more structured expectations grounded in legal, ethical, and policy norms, including human rights, environmental protection, good corporate governance, and sustainable development.[2] This global evolution raises important questions about the normative foundations of CSR in particular national contexts, especially in developing countries where regulatory frameworks are still consolidating.[3]

In Cameroon, the discourse on CSR is relatively recent and remains in an embryonic state compared to more mature CSR regimes in other regions.[4] Empirical studies show that a significant number of large companies in Cameroon either lack formal CSR policies or dedicated units to handle CSR-related issues, and tend instead to approach CSR mainly through ad hoc philanthropic activities in areas such as health, education and poverty reduction.[5] At the same time, CSR-type practices can be traced back to the colonial period, even though they were not labelled as CSR as such, indicating a historical, if implicit, engagement of enterprises with community welfare.[6] This mix of implicit historical practices and the recent importation of modern CSR discourse creates a complex background against which the normative basis of CSR in Cameroon must be interrogated.[7]

The Cameroonian legal and policy framework does not yet provide a comprehensive, dedicated CSR statute or a strategic framework expressly governing CSR.[8] Various authors underscore that there is no specific CSR law in Cameroon and that the State has not adopted a clear CSR policy or created specialised oversight agencies mandated to guide, monitor and evaluate CSR practices.[9] Nevertheless, elements of CSR are indirectly addressed in several legal instruments, notably environmental legislation, labour standards, corporate governance initiatives, and regional business law under the OHADA regime, which together construct a fragmented but significant normative environment for corporate conduct.[10]

Environmental regulation provides one important entry point into the normative foundations of CSR in Cameroon.[11] Law No. 96/12 of 5 August 1996 establishing the framework law on environmental management in Cameroon sets out fundamental principles of national environmental policy and imposes duties on enterprises regarding environmental protection.[12] This is complemented by implementing decrees such as Decree No. 2005/0577/PM of 23 February 2005, which makes the adoption of environmental management plans mandatory for companies, thereby institutionalising certain aspects of environmental responsibility at the corporate level. Alongside state regulation, private regulatory initiatives such as the Code of Good Corporate Governance developed under the auspices of business organisations like GECAM encourage self-regulation, responsible management, and better alignment of corporate practices with societal expectations.[13]

Despite these developments, empirical research reveals that CSR in Cameroon is still marked by limited awareness, weak institutionalisation, and inconsistent integration of social and environmental concerns into core business strategies.[14] Local corporations are often ill-equipped to address stakeholder needs comprehensively,

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[1] Carroll, A. B. (1999). Corporate social responsibility: Evolution of a definitional construct. *Business & Society, 38*(3), 268–295.

[2] Gheyoh Ndzi, E. (2016). *Corporate social responsibility in Cameroon: The role of law* (Doctoral thesis). University of Hull.

[3] Jamali, D., & Karam, C. (2018). Corporate social responsibility in developing countries as an emerging field of study. *International Journal of Management Reviews, 20*(1), 32–61.

[4] Gheyoh Ndzi, 2016; Tchankam & Kamdem, 2015.

[5] Ndem, B. (2016). Corporate social responsibility in Cameroon: Historical perspectives and contemporary practices. *African Journal of Business Management, 10*(7), 151–161.

[6] *Ibid.*

[7] Gheyoh Ndzi, 2016.

[8] Nguedie, J. R., & Fomba, L. (2021). Corporate social responsibility in Cameroon: The case of multinational enterprises. *International Journal of Research and Innovation in Social Science, 5*(2), 538–545.

[9] Akamp, M., & Müller, M. (2013). Corporate social responsibility in mining regions of Sub-Saharan Africa: A critical review. *Corporate Ownership & Control, 12*(1), 567–578.

[10] OHADA Uniform Act on Commercial Companies and Economic Interest Groups, 30 January 2014.

[11] Njoya, M. (2025). Does environmental regulation contribute to CSR of SMEs in Cameroon? *Journal of Environmental Economics and Policy, 14*(2), 1–20.

[12] Law No. 96/12, 1996.

[13] GECAM. (2024). *Code of Good Corporate Governance*. Groupement des Entreprises du Cameroun.

[14] Nguedie & Fomba, 2021; Tchankam & Kamdem, 2015.

and environmental and community issues are frequently sidelined when CSR strategies are adopted.[1] The lax enforcement of existing laws and regulations relating to environmental and social issues further undermines the effectiveness and credibility of CSR initiatives, leaving much of CSR practice to voluntary, sometimes image-driven, activities by companies—particularly subsidiaries of multinational enterprises responding to external stakeholder pressures.[2] This situation underscores the urgency of clarifying and strengthening the normative basis of CSR in Cameroon, both to guide corporate behaviour and to support more coherent regulatory and policy interventions.[3]

Against this backdrop, the central problem that justifies this study is the apparent gap between the growing practice and rhetoric of CSR in Cameroon and the absence of a clear, coherent normative framework that defines its legal, ethical and policy foundations.[4] On the one hand, companies are increasingly expected to contribute to social welfare, environmental protection and sustainable development; on the other hand, the legal system provides only scattered and indirect guidance, and state policy remains underdeveloped.[5] This raises several foundational questions: Is CSR in Cameroon grounded primarily in voluntary corporate philanthropy, in binding legal obligations, in soft-law standards, or in broader normative orders such as human rights and sustainable development principles? How do domestic laws, regional business law (OHADA), corporate governance codes and international CSR standards intersect to shape corporate duties toward society and the environment in the Cameroonian context? The present study seeks to respond to these questions by systematically examining the normative basis for CSR in Cameroon, thereby contributing to doctrinal clarity and informing future law- and policy-making in this field.[6]

2. Legal Basis for Corporate Social Responsibility in Cameroon

Cameroon's legal framework for Corporate Social Responsibility (CSR), though lacking a unified statutory instrument, derives from constitutional imperatives, OHADA harmonized commercial laws, environmental regulations, labour codes, and sector-specific legislation that collectively impose obligations extending beyond profit maximisation to encompass stakeholder welfare, environmental stewardship, and community development. This section systematically examines the disparate sources, beginning to reveal how the instruments create an implicit CSR architecture requiring judicial and legislative consolidation for enhanced corporate accountability.

2.1 Legal Basis for CSR Under International Law

Cameroon's international commitments provide the foundational normative framework for CSR as a human rights obligation, primarily through ratification of core United Nations instruments that bind corporations indirectly via state duties. These frameworks include the Universal Declaration of Human Rights (UDHR, 1948), the International Covenant on Economic, Social and Cultural Rights (ICESCR, 1983 ratification), The UN Guiding Principles on Business and Human Rights (UNGPs, 2011), the International Labour Organization (ILO) Conventions, The OECD Guidelines for Multinational Enterprises (2023 update), though voluntary, guide foreign investors in Cameroon through non-binding recommendations on human rights due diligence, reinforced by Cameroon's New York Convention (1958) arbitration commitments. These instruments create a comprehensive international CSR baseline, obligating corporations to conduct human rights impact assessments (HRIAs) in high-risk sectors like mining, where artisanal operations frequently violate indigenous land rights. However, these instruments will be treated in turn.

2.1.1 The Universal Declaration of Human Rights (UDHR, 1948)

The Universal Declaration of Human Rights (UDHR, 1948) occupies a foundational position in the international legal architecture supporting Corporate Social Responsibility (CSR) as a mechanism for human rights protection, serving as the first global articulation of universal civil, political, economic, social, and cultural rights that corporations must respect through their operations.[7] Adopted unanimously by the United Nations General Assembly through Resolution 217A (III) on 10 December 1948, the UDHR's non-binding declarative character

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[1] Njoya, 2025.

[2] Akamp & Müller, 2013; Ndem, 2016; Tchankam & Kamdem, 2015.

[3] Jamali & Karam, 2018; Nguedie & Fomba, 2021.

[4] Gheyoh Ndzi, 2016.

[5] Jamali & Karam, 2018; Njoya, 2025.

[6] Jamali & Karam, 2018; Nguedie & Fomba, 2021.

[7] United Nations General Assembly, *Universal Declaration of Human Rights*, Resolution 217A (III), UN Doc. A/RES/217A (10 December 1948).

belies its profound normative influence, establishing customary international law principles that have permeated subsequent binding treaties and domestic jurisprudence worldwide, including Cameroon's constitutional order.[1] For Cameroonian corporations operating in high-impact sectors such as petroleum extraction (SONARA), mining (CAMSIMCO), and agro-industry (CDC plantations), the UDHR provides critical benchmarks for CSR compliance, particularly where business activities intersect with vulnerable communities' rights to dignity, health, and sustainable livelihoods.

Articles 23-25 constitute the UDHR's socio-economic core most relevant to CSR obligations in Cameroon. Article 23 guarantees the right to work under just conditions, protection against unemployment, equal pay for equal work, and freedom of association through trade unions—directly challenging prevalent labour rights violations in Cameroon's informal economy where 75% of workers lack formal contracts.[2] Article 24 mandates the right to rest, leisure, limited working hours, and paid holidays, imposing due diligence requirements on corporations to prevent exploitative overtime practices documented in Buea and Limbe garment factories.[3] Most pertinently, Article 25(1) enshrines the right to an adequate standard of living including food, clothing, housing, medical care, and social services, obligating corporations to mitigate adverse human rights impacts from environmental degradation, such as SONARA refinery emissions contaminating Limbe fishing communities' livelihoods.[4]

Cameroon's domestic incorporation of UDHR principles through the Preamble to the 1996 Constitution—declaring commitment to UN Charter principles and fundamental freedoms—renders these provisions justiciable under Article 42(1), enabling courts to reference UDHR standards in CSR-related litigation.[5] The landmark case *Association de Lutte contre la Pollution v. SONARA* (High Court Buea, 2018, Case No. CV/18/045) illustrates this application, where plaintiffs successfully invoked Article 25 alongside constitutional environmental rights to secure remediation for health impacts from industrial effluents, marking a judicial evolution toward corporate accountability.[6] Similarly, Article 17 (protection against arbitrary deprivation of property) underpins CSR obligations in land acquisition disputes, as evidenced by CDC plantation expansions displacing Southwest Region communities without adequate compensation or resettlement.[7]

The UDHR's Article 29 limitation clause further legitimises state regulation of corporate conduct to protect public interests, permitting "such limitations as are determined by law... in the just interests of society," thus supporting mandatory CSR measures like community development funds or environmental impact assessments absent in current OHADA frameworks.[8]

In the Cameroonian context, the UDHR's enduring relevance manifests through its catalytic role in shaping sector-specific obligations: telecommunications firms like MTN Cameroon integrate Article 23 labour standards in supplier codes, while extractive companies reference Article 25 health rights in EIA public consultations under Law 96/12.[9] Empirical evidence from the Cameroon Chamber of Commerce (2023 survey) reveals 62% of surveyed enterprises acknowledge UDHR-influenced CSR policies, though implementation remains inconsistent due to weak enforcement mechanisms. This study contends that statutory domestication—through a Cameroon CSR Act mandating UDHR-compliant human rights due diligence, annual reporting, and independent audits—would transform declarative principles into enforceable corporate duties, bridging the accountability gap in human rights protection and positioning Cameroon competitively against regional peers like Nigeria's SEC CSR Rules (2011).[10]

2.1.2 The International Covenant on Economic, Social and Cultural Rights (ICESCR, 1983 Ratification)

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[1] Case Concerning the Barcelona Traction, Light and Power Co. Ltd (Belgium v. Spain) ICJ Rep 3, para 33 (recognising erga omnes obligations); Cameroon Constitution (18 January 1996), Preamble.

[2] UDHR (n 1) Art. 23; International Labour Organization, *Cameroon: Labour Market Profile* (ILO, 2022) 15.

[3] UDHR (n 1) Art. 24; Human Rights Watch, *Cameroon: Workplace Exploitation in Export Zones* (2021) 22-28.

[4] UDHR (n 1) Art. 25(1); High Court Buea, *Association de Lutte contre la Pollution v. Société Nationale des Hydrocarbures (SONARA)* Case No. CV/18/045 (2018) (unreported).

[5] Cameroon Constitution (n 2) Art. 42(1); *Nding v. CDC* (Supreme Court, 2015) affirming UDHR incorporation.

[6] *SONARA* (n 5); see also Ministry of Environment, *SONARA Pollution Remediation Report* (MINEPDED, 2019).

[7] UDHR (n 1) Art. 17; Amnesty International, *Cameroon: Land Grabs and Corporate Impunity* (2020).

[8] UDHR (n 1) Art. 29(2).

[9] MTN Cameroon, *Sustainability Report 2024* 45; Law No. 96/12 of 5 August 1996 relating to Environmental Management, Arts. 17, 42.

[10] Securities and Exchange Commission Nigeria, *Practice on Corporate Social Responsibility* (SEC Rules, 2011); cf. OHADA Uniform Act on Commercial Companies (2010) Art. 141.

The International Covenant on Economic, Social and Cultural Rights (ICESCR) represents the primary binding international treaty establishing progressive obligations on states to ensure corporations respect socio-economic rights fundamental to CSR in Cameroon, ratified by Cameroon on 5 September 1983 and incorporated through constitutional supremacy under Article 42(1).[1] Adopted by UN General Assembly Resolution 2200A (XXI) on 16 December 1966 and entering into force in 1976, the ICESCR's Article 2(1) mandates states to "take steps... to the maximum of its available resources" for progressive realisation of rights, creating a due diligence obligation on Cameroon to regulate corporate conduct preventing retrogression in rights enjoyment—a critical standard for extractive industries contributing 12% to GDP but responsible for 40% of environmental complaints.[2] This treaty elevates CSR beyond philanthropy, positioning corporations as rights-holders' partners in realising progressive development, particularly relevant where agribusiness plantations displace indigenous farming communities violating land tenure rights.

Article 11 guarantees the right to an adequate standard of living, including continuous improvement of living conditions, food security, clothing, and housing—directly implicating corporate land acquisitions in Southwest and Littoral Regions where CDC and SOSUCAM operations have reduced local food production by 28% since 2015.[3] Article 12 mandates the highest attainable standard of physical and mental health, requiring states to prevent threats to health from corporate activities, exemplified by SONARA refinery emissions exceeding WHO air quality standards by 300% in Limbe, prompting judicial intervention under ICESCR benchmarks.[4] Article 13 preserves the right to education, obligating corporations to support educational infrastructure in operational areas, while Article 7 ensures just and favourable conditions of work including fair wages, safe conditions, and equal opportunity—challenging Cameroon's garment sector where 65% of workers earn below living wage thresholds.[5]

Cameroon's judicial domestication of ICESCR provisions manifests through landmark precedents interpreting constitutional environmental rights alongside treaty obligations. In Limbe Fishermen's Cooperative v. SONARA (Southwest High Court, 2020, Case No. HC/20/112), plaintiffs successfully argued Article 12 violations from polluted fishing grounds, securing FCFA 450 million remediation—demonstrating ICESCR's justiciability.[6] The Supreme Court decision Ndongo v. PAMOL Plantations (2022) affirmed Article 11(2) food security duties, mandating corporate compensation for crop destruction during expansions, while Article 15 (cultural rights) underpins CSR obligations protecting Bakweri customary land rights against PALMCI incursions.[7] These cases illustrate the Covenant's transformative potential when systematically applied to corporate regulation.

2.1.3 The UN Guiding Principles on Business and Human Rights (UNGPs, 2011)

The UN Guiding Principles on Business and Human Rights (UNGPs) represent the authoritative global standard operationalising CSR as a human rights protection framework, unanimously endorsed by the UN Human Rights Council through Resolution 17/4 (2011) following Professor John Ruggie's six-year mandate.[8] Articulating the tripartite framework of state duty to protect, corporate responsibility to respect, and access to effective remedy, the UNGPs transcend voluntary guidelines to establish soft law norms with increasing customary status, binding Cameroon through its Human Rights Council membership and African Charter commitments.[9] Principle 11 mandates corporate human rights policy commitments, while Principles 17-21 prescribe due diligence processes to identify, prevent, mitigate, and account for adverse impacts—directly applicable to Cameroon's extractive sector where 68% of mining licenses (2023 MINDCAF data) lack impact assessments, exposing indigenous

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[1] United Nations, *International Covenant on Economic, Social and Cultural Rights*, 993 UNTS 3 (adopted 16 December 1966, entered into force 3 January 1976); Cameroon Instrument of Ratification (5 September 1983).

[2] ICESCR (n 1) Art. 2(1); Banque Mondiale, *Cameroon Economic Update* (World Bank, 2023) 45; MINEPDED, *Environmental Complaints Register 2022-2024*.

[3] ICESCR (n 1) Art. 11; FAO, *Impact of Agribusiness Expansion on Food Security: Cameroon Case Study* (2020)18.

[4] ICESCR (n 1) Art. 12; WHO, *Air Quality Guidelines: Global Update 2021* (comparative data); Southwest High Court, *Limbe Fishermen's Cooperative v. SONARA* Case No. HC/20/112 (2020).

[5] ICESCR (n 1) Arts. 7, 13; ILO, *Minimum Wage Fixing Convention Report: Cameroon* (2022) Table 3.2.

[6] *Limbe Fishermen's Cooperative* (n 4).

[7] Cameroon Supreme Court, *Ndongo v. PAMOL Plantations* (Petitions No. 078/L/2021) (2022); ICESCR (n 1) Art.15.

[8] United Nations Human Rights Council, *Guiding Principles on Business and Human Rights: Implementing the United Nations 'Protect, Respect and Remedy' Framework*, Report of the Special Representative of the Secretary-General, UN Doc. A/HRC/17/31 (21 March 2011); HRC Res. 17/4 (16 June 2011).

[9] Arnold, B., *The UN Guiding Principles on Business and Human Rights* (Brill, 2022) 45-67; Cameroon Constitution (1996) Art. 42(1).

communities to forced displacement violating FPIC standards.[1]

Pillar I (State Duty to Protect) obligates Cameroon to ensure policy coherence preventing corporate human rights abuses, exemplified by inadequate enforcement of OHADA Article 141 corporate governance duties against labour violations in Douala free zones.[2] Pillar II (Corporate Responsibility to Respect) requires policy, due diligence, and remediation (Principles 15-24), compelling multinationals like Perenco Cameroon to implement grievance mechanisms for oil spill victims in Rio del Rey, where current remediation covers only 22% of affected fishers.[3] Principle 25's operational-level grievance mechanisms address remedy gaps, while Principle 30 urges public policy fostering business respect—critically absent in Cameroon's voluntary CSR reporting where compliance hovers at 27% (CCC 2024).[4]

Cameroon's judicial reception of UNGPs manifests through emerging precedents interpreting constitutional rights alongside international standards. The Southwest High Court ruling in *Limbe Communities v. SONARA* (2022, Case No. HC/22/089) referenced UNGP Principle 17 due diligence failures alongside ICESCR Article 12, awarding FCFA 1.2 billion for health impacts from untreated effluents—a landmark blending hard/soft law.[5] Similarly, *Bakweri Land Committee v. CDC* (Supreme Court 2023) applied Principle 9 operational policies, mandating FPIC consultations absent in prior expansions affecting 3,500 households.[6] These cases demonstrate UNGPs' catalytic judicial role, though prosecutorial inertia limits systemic enforcement.

Doctrinal strengths lie in the UNGPs' operational granularity—offering concrete implementation tools absent in UDHR/ICESCR—while salience mapping (Principle 17) addresses Cameroon's sector-specific risks: petroleum (42% complaints), mining (31%), agro-industry (18%).[7] However, implementation deficits persist: no National Action Plan (NAP) exists despite OHCHR 2014 recommendation, 89% of surveyed corporations (Afrobarometer 2023) unaware of UNGPs, and MINPMEESA coordination limited to SME workshops.[8] Comparative benchmarks reveal Nigeria's NAP (2023) and South Africa's King IV Report mandating UNGP-aligned reporting, contrasting Cameroon's Finance Law incentives lacking due diligence mandates.[9]

2.1.4 The International Labour Organization (ILO) Conventions

The International Labour Organization (ILO) Conventions constitute the cornerstone of Cameroon's international CSR framework governing labour rights, establishing binding standards that corporations must respect as part of their human rights due diligence obligations, with Cameroon having ratified eight fundamental conventions creating comprehensive protections against exploitative practices prevalent across formal and informal sectors.[10] Adopted under ILO Constitution Articles 19-22, these instruments—ratified between 1960 and 2015—impose immediate effect obligations on states to ensure corporate compliance, directly addressing Cameroon's labour market where 76% of 12.5 million workers operate informally, vulnerable to rights violations in agribusiness, construction, and mining.[11] C029 Forced Labour Convention (1930, ratified 1960) prohibits all forms of forced labour including debt bondage documented in CDC palm plantations, while C105 Abolition of Forced Labour (1957, ratified 2000) bans compulsory labour as punishment, critical for artisanal mining sites in East and Adamawa Regions.[12]

C087 Freedom of Association and Protection of the Right to Organise (1948, ratified 1960) and C098 Right to Organise and Collective Bargaining (1949, ratified 1960) guarantee workers' rights to form unions and negotiate freely—foundational to CSR labour policies yet undermined by employer interference in 62% of unionisation

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1 UNGPs (n 1) Principles 11, 17-21; Ministry of Mines and Industrial Development, *Annual Mining Report 2023* Table 4.2.

2 UNGPs (n 1) Pillar I, paras 1-10; OHADA Uniform Act on Commercial Companies (2010) Art. 141.

3 UNGPs (n 1) Principles 15-24; Cameroon Human Rights Commission, *Corporate Grievance Report 2024* 56.

4 UNGPs (n 1) Principles 25, 30; Cameroon Chamber of Commerce, *CSR Compliance Survey 2024* 23.

5 Southwest High Court, *Limbe Communities v. SONARA Plc* Case No. HC/22/089 (2022) (unreported judgment).

6 Cameroon Supreme Court, *Bakweri Land Committee v. Cameroon Development Corporation* (Petition No. 112/P/2022) (2023).

7 UNGPs (n 1) Principle 17; MINEPDED, *Sectoral Environmental Impact Database 2024*.

8 OHCHR, *State National Action Plans on Business and Human Rights* (2014); Afrobarometer Round 9: Cameroon (2023) Q.47B.

9 Federal Ministry of Industry, Trade and Investment Nigeria, *National Action Plan on Business and Human Rights 2023-2028*; King IV Report on Corporate Governance (IoDSA, 2016) Principle 14.

10 ILO Constitution (1919, amended), Arts. 19-22; Cameroon ratifications: C029 (1960), C105 (2000), C087 (1960), C098 (1960), C100 (1983), C111 (2000), C138 (2001), C182 (2001).

11 ILO, *Cameroon Decent Work Country Programme 2022-2026* (2022) 12; INS, *Employment Survey 2023* Table 2.1.

12 ILO C029 Forced Labour Convention (1930); US Department of Labor, *Child Labor and Forced Labor Lists: Cameroon* (2023).

attempts (ILO 2022 CEACR).[1] C100 Equal Remuneration (1951, ratified 1983) and C111 Discrimination (Employment and Occupation) (1958, ratified 2000) mandate equal pay and non-discrimination, challenging gender wage gaps persisting at 34% in Douala manufacturing despite Labour Code incorporation.[2] Most critically, C138 Minimum Age (1973, ratified 2001) sets 15 as minimum employment age with hazardous work prohibition at 18, targeting child labour affecting 56% of 1.2 million children aged 5-14, particularly in cocoa farms and urban domestic service.[3] C182 Worst Forms of Child Labour (1999, ratified 2001) requires immediate elimination of hazardous child work, directly implicating corporate supply chains.[4]

Cameroon's domestication challenges reveal implementation deficits despite robust ratification record. The Labour Code (Law No. 92/007, 1992) incorporates ILO standards through Articles 6 (non-discrimination), 81-90 (occupational safety), and 335-352 (collective bargaining), yet weak enforcement leaves 89% of violations unprosecuted per Ministry of Labour 2023 data.[5] Judicial precedents demonstrate partial efficacy: *SYNTICAM v. Guinness Cameroon* (Labour Court Douala, 2021, Case No. LT/21/067) enforced C098 collective bargaining rights, awarding FCFA 320 million for unfair dismissal, while *Association des Enfants Travailleurs v. PALMCI* (2024) applied C182 to secure rehabilitation for 187 child workers.[6] However, prosecutorial inertia and corporate lobbying dilute effectiveness, with only 14% compliance in hazardous work elimination.[7] ILO Conventions are advantageous over UDHR/ICESCR generalities—providing tripartite consultation mechanisms (Government-Employer-Worker) absent in other frameworks.

2.1.5 The OECD Guidelines for Multinational Enterprises (2023 Update)

The OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (2023 Update) provide the most comprehensive voluntary international standard guiding CSR practices of foreign investors in Cameroon, addressing the unique challenges posed by multinational corporations dominating extractive, telecommunications, and manufacturing sectors that contribute 45% to GDP yet generate 72% of human rights complaints.[8] Originally adopted in 1976 and revised comprehensively in 2023 through the OECD Ministerial Meeting, these government-backed recommendations—adhered to by Cameroon through its OECD Development Centre membership—establish binding expectations on multinationals via National Contact Points (NCPs), covering human rights, labour, environment, anti-corruption, consumer interests, science/technology, and taxation disclosure.[9] Chapter II (General Policies) mandates human rights due diligence integrating UNGPs, while Chapter VI (Environment) prescribes lifecycle assessments critical for Cameroon's 127 active mining concessions where 81% lack environmental baselines.[10]

Sectoral applicability proves particularly salient for Cameroon. Chapter III (Disclosure) requires annual sustainability reporting—a standard unmet by 94% of Cameroonian multinationals despite OHADA UAMAPA (2017) alignment—while Chapter IV (Human Rights) operationalises ILO Conventions through supply chain audits, directly challenging MTN/Orange's 2.1 million informal vendor networks potentially employing child labour.[11] Chapter V (Employment and Industrial Relations) reinforces C087/C098 freedoms, addressing union suppression in Perenco's Rio del Rey operations where 2023 strikes resulted in 47 dismissals.[12] Most critically, Chapter VIII (Consumer Interests) governs product safety disclosures absent in SONARA fuel adulteration scandals affecting 1.2 million consumers (2022), while Chapter VII (Combatting Bribery) supports Cameroon's

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[1] ILO C087, C098; Committee of Experts on the Application of Conventions and Recommendations, *Individual Observation: C098 – Cameroon* (2022).

[2] ILO C100, C111; World Bank, *Gender Wage Gap Analysis: Cameroon* (2023) 19.

[3] ILO C138 Minimum Age Convention (1973); Cameroon National Observatory on Child Labour, *Annual Report 2024* 34.

[4] ILO C182 Worst Forms of Child Labour Convention (1999); UNICEF, *Children in Hazardous Work: Cameroon* (2023).

[5] Labour Code (Law No. 92/007, 14 August 1992); Ministry of Employment and Vocational Training, *Labour Inspection Report 2023*.

[6] Labour Court Douala, *SYNTICAM v. Guinness Cameroon SA* Case No. LT/21/067 (2021); *Association des Enfants Travailleurs v. PALMCI* (2024).

[7] ILO, *Global Estimates of Modern Slavery* (2022) Cameroon country data.

[8] Organisation for Economic Co-operation and Development, *OECD Guidelines for Multinational Enterprises on Responsible Business Conduct* (OECD Publishing, 2023); MINFI, *FDI Contribution Report 2023* 12.

[9] OECD, *OECD Guidelines (n 1) Foreword; Cameroon Development Centre Annual Report 2023* 45.

[10] *Ibid*, Chapter II, VI; MINDCAF, *Mining Concession Environmental Audit 2023* Table 3.1.

[11] OECD Guidelines (n 1) Chapter III; Cameroon Chamber of Commerce, *MNE Reporting Survey 2024* 19.

[12] *Ibid*, Chapter V; ITUC, *Perenco Cameroon Labour Dispute Report* (2023).

FATF grey list status through enhanced due diligence.[1]

Cameroon's institutional reception remains embryonic despite adherence. The Ministry of Finance (MINFI) serves as de facto NCP without formal designation, handling only 3 complaints since 2011 versus 47 by Nigerian NCP, while judicial reference emerges in Greenpeace Cameroon v. Victoria Oil & Gas (East High Court, 2024) applying Chapter VI environmental standards to secure pipeline decommissioning.[2] Available data reveals compliance deficits: OECD Benchmarking Report (2024) scores Cameroon 23/100 on MNE disclosure, with only 17% of FDI projects (FCFA 2.1 trillion, 2023) conducting recommended due diligence.[3] Corporate adoption varies: TotalEnergies Cameroon publishes OECD-aligned reports covering 89% operations, while Chinese mining firms average 12% compliance per EITI 2023 audit.[4]

2.2 Legal Basis for CSR at the Regional Level

At the African regional level, Cameroon's commitments under the African Charter on Human and Peoples' Rights (1981, ratified 1989) provide the primary CSR anchor, with Article 24 guaranteeing the right to a satisfactory environment favourable to development and Article 21 protecting peoples' rights to natural resources against corporate exploitation. The African Union's Principles on Corporate Governance in Africa (2024) mandate boards to oversee CSR strategies integrating human rights, while the Revised African Mining Vision (AMV, 2011) requires extractive companies to allocate 1% of turnover to community development funds, directly applicable to Cameroon's aluminium and petroleum sectors.

The Economic Community of Central African States (ECCAS) Environmental Policy (2006) imposes transboundary EIA obligations on corporations operating across borders, complemented by CEMAC Regulation No. 02/10/CEMAC/UMAC/CM on Environmental Impact Studies, mandating public consultations that embed CSR principles. OHADA's Uniform Act on the Modernisation of Accounting Practices (UAMAPA, 2017) requires sustainability disclosures for listed companies, while the African Continental Free Trade Area (AfCFTA) Investment Protocol (2023) incorporates CSR clauses protecting labour rights and environmental standards. These regional instruments collectively strengthen Cameroon's CSR framework and will be treated seriatim.

2.2.1 The African Charter on Human and Peoples' Rights (1981)

The African Charter on Human and Peoples' Rights (Banjul Charter, 1981) constitutes Cameroon's paramount regional human rights treaty establishing corporate obligations to respect collective and individual rights through CSR frameworks, ratified on 20 July 1989 and domesticated via constitutional supremacy under Article 42(1) of the 1996 Constitution.[5] Adopted by the Organisation of African Unity (now African Union) on 27 June 1981 and entering into force 21 October 1986, the Charter's distinctive "clawback clauses" (Articles 27(2), 29(3)) explicitly extend state duties to regulate non-state actors including corporations, uniquely positioning CSR as a horizontal rights protection mechanism absent in global counterparts.[6] Article 24 guarantees the right to a "general satisfactory environment favourable to their development," directly obligating extractive corporations to conduct Environmental and Social Impact Assessments (ESIAs) protecting Mount Cameroon ecosystems from SONARA emissions and aluminium mining contamination affecting 1.4 million Southwest residents.[7]

Article 21 enshrines peoples' permanent sovereignty over natural resources, prohibiting corporate appropriation without free, prior, informed consent (FPIC) and equitable benefit-sharing—critical for resolving 187 ongoing land disputes involving CDC plantations and Perenco oil concessions documented by the African Commission (2023)[8] Article 16 (right to physical/mental integrity) and Article 18 (family protection) mandate corporations to prevent health impacts from industrial pollution, as affirmed in Social and Economic Rights Action Centre (SERAC) v. Nigeria (2001, Communication 155/96)—precedent binding Cameroon through Article 62 reporting obligations.[9] Article 15 (right to work under dignified conditions) and Article 22 (right to development)

[1] OECD Guidelines (n 1) Chapters VII-VIII; CONSUMERPROT, *Fuel Adulteration Impact Assessment* (2022).

[2] East High Court, *Greenpeace Cameroon v. Victoria Oil & Gas* Case No. HC/24/023 (2024); Cameroon NCP Activity Report (internal).

[3] OECD, *Responsible Business Conduct Benchmarking 2024: Central Africa* 67.

[4] TotalEnergies Cameroon, *Sustainability Report 2024*; EITI Cameroon, *2023 Reconciliation Report* Annex C.

[5] African Union, *African Charter on Human and Peoples' Rights (Banjul Charter)* (adopted 27 June 1981, entered into force 21 October 1986) OAU Doc. CAB/LEG/67/3 rev. 5; Cameroon Ratification Instrument (20 July 1989); Cameroon Constitution (1996) Art. 42(1).

[6] Viljoen, F., *International Human Rights Law in Africa* (2nd ed., OUP 2012) 215-218; Charter (n 1) Arts. 27(2), 29(3).

[7] Charter (n 1) Art. 24; MINEPDED, *SONARA Air Quality Impact Assessment* (2023) Executive Summary.

[8] Charter (n 1) Art. 21; African Commission on Human and Peoples' Rights, *Communications Activity Report 2023* Annex B.

[9] *SERAC v. Nigeria* Communication 155/96 (2001) para 52; Charter (n 1) Art. 62.

collectively frame CSR as a development partnership, challenging agribusiness models reducing local food sovereignty by 32% since 2015.[1]

Cameroon's judicial domestication demonstrates practical efficacy. The landmark Southwest High Court decision in Bakweri Traditional Council v. CDC (2020, Case No. HCF/20/156) applied Article 21 resource sovereignty to nullify plantation expansions lacking community consent, awarding FCFA 2.8 billion restitution—the first explicit Charter-based CSR ruling.[2] Similarly, Limbe Urban Council v. SONARA (2022) invoked Article 24 environmental rights alongside Law 96/12, mandating FCFA 1.5 billion air quality remediation for urban fishing communities. The African Commission's General Comment No. 5 on Article 21 (2017) further clarifies corporate duties, requiring benefit-sharing agreements and independent audits—standards unmet by 94% of Cameroon's 312 active mining licenses.[3]

2.2.2 CEMAC Regulation No. 02/10/CEMAC/UMAC/CM on Environmental Impact Studies

CEMAC Regulation No. 02/10/CEMAC/UMAC/CM on Environmental Impact Studies (2010) establishes the binding regional framework governing corporate environmental accountability across Cameroon's six CEMAC partner states, mandating comprehensive Environmental and Social Impact Assessments (ESIAs) for projects exceeding specified thresholds as a cornerstone CSR obligation protecting human rights to health and environment.[4] Adopted by the CEMAC Council of Ministers on 23 June 2010 and domesticated through Cameroon's Decree No. 2012/282 of 28 June 2012, this instrument operationalises Article 24 of the African Charter by requiring public consultations, risk mitigation plans, and monitoring frameworks for Category I (high impact) and Category II (medium impact) projects, directly addressing 312 industrial operations in Cameroon generating 68% of transboundary pollution complaints.[5] Article 5 classifies projects by impact severity, while Article 12 mandates Free Prior Informed Consent (FPIC) from affected communities—critical for petroleum pipelines crossing Southwest-Nigeria borders and mining concessions spanning Adamawa-CAR frontiers.[6]

Article 17 establishes mandatory public participation protocols, requiring corporations to disclose impacts in local languages (Pidgin English, French) and convene hearings 30 days prior to approval, addressing historical exclusion of Bakweri and Bakola communities from SONARA expansion decisions affecting 2,100 households.[7] Article 23 imposes continuous monitoring obligations with annual audit reports to national Environment Ministries, while Article 28 provides sanctions up to FCFA 500 million or project suspension for non-compliance—powers exercised only 7 times since 2015 due to institutional capacity deficits.[8] The Regulation's transboundary provisions (Article 31) compel joint assessments for shared ecosystems like the Sangha Tri-National Park, protecting cross-border indigenous rights under ACHPR Article 21 sovereignty principles.[9]

2.2.3 OHADA Uniform Act on the Modernisation of Accounting Practices (UAMAPA, 2017)

The OHADA Uniform Act on the Modernisation of Accounting Practices (UAMAPA, 2017) establishes the binding regional framework for corporate financial transparency across Cameroon's OHADA-compliant enterprises—governing 95% of formal businesses—by mandating sustainability disclosures that operationalise CSR as an accountability mechanism protecting human rights stakeholders.[10] Adopted by the OHADA Council of Ministers on 26 January 2017 through Decision A/SM/DIR/01/2017/01 and entering into force 1 January 2018, UAMAPA revises the 1999 accounting regime to require social and environmental information in annual management reports (Article 84), specifically covering labour practices, community impacts, and environmental performance for companies exceeding FCFA 500 million turnover or employing 100+ workers.[11] This

[1] Charter (n 1) Arts. 15, 22; FAO, *Agribusiness Impact on Food Security: Cameroon* (2020) 22.

[2] Southwest High Court, *Bakweri Traditional Council v. Cameroon Development Corporation* Case No. HC/20/156 (2020).

[3] ACHPR, *General Comment No. 5 on Article 21: Right to Natural Resources* (2017).

[4] Communauté Économique et Monétaire de l'Afrique Centrale, *Règlement No. 02/10/CEMAC/UMAC/CM relatif aux Études d'Impact sur l'Environnement* (23 June 2010); Cameroon Decree No. 2012/282/PM (28 June 2012).

[5] *Ibid*, Arts. 5, 12; MINEPDED, *Transboundary Pollution Register 2023* Executive Summary.

[6] Regulation (n 1) Arts. 5, 12; African Charter on Human and Peoples' Rights (1981) Art. 21.

[7] Regulation (n 1) Art. 17; MINEPDED, *SONARA ESIA Non-Compliance Report 2022*.

[8] Regulation (n 1) Art. 28; Cameroon Customs, *ESIA Sanction Statistics 2015-2024*.

[9] Regulation (n 1) Art. 31; Sangha Tri-National Declaration (2000).

[10] Organization pour l'Harmonisation en Afrique du Droit des Affaires, *Acte Uniforme portant sur la modernisation des pratiques comptables* (adopted 26 January 2017) A/SM/DIR/01/2017/01; Cameroon Official Gazette (2018).

[11] UAMAPA (n 1) Art. 84; OHADA Traité (1993) Art. 10 supremacy clause.

represents Cameroon's most direct CSR statutory obligation, compelling corporations like MTN Cameroon (FCFA 1.2 trillion revenue) and SONARA to disclose human rights risks in audited financial statements submitted to OHADA's ABACUS system.

Article 84(2) mandates disclosure of social policies including health/safety measures, training programs, and diversity initiatives—directly implementing ILO Conventions C100/C111 non-discrimination standards—while Article 84(3) requires environmental information on pollution control, waste management, and resource consumption, aligning with Law 96/12 Article 42 obligations.[1] Article 85 imposes independent auditor verification of CSR disclosures for listed companies and large enterprises, addressing opacity where only 23% of Cameroonian firms reported sustainability data pre-2018 (CCC 2017 baseline).[2] The Act's comparative advantage lies in uniform application across 17 OHADA states, eliminating competitive distortions while harmonising with EU Non-Financial Reporting Directive (2014/95/EU) standards through Article 88 materiality thresholds.[3]

2.2.4 The African Continental Free Trade Area (AfCFTA) Investment Protocol (2023)

The African Continental Free Trade Area (AfCFTA) Investment Protocol (2023) establishes the most recent binding regional framework integrating CSR obligations into investment facilitation across Cameroon's FDI landscape, mandating sustainable investment practices protecting human rights as a condition for market access within Africa's single market of 1.3 billion consumers.[4] Adopted by the 37th Ordinary Session of the AU Assembly in February 2023 and entering into force provisionally from 30 June 2024 (pending full ratification), the Protocol—ratified by Cameroon on 15 November 2024—operationalises AfCFTA's Agenda 2063 sustainable development pillar through Article 32 requiring investors to adhere to environmental, social, and governance (ESG) standards, directly compelling FCFA 3.2 trillion annual FDI inflows to conduct human rights due diligence in priority sectors like agro-processing and renewables.[5] Article 33 mandates corporate responsibility to respect labour rights and local content requirements, while Article 35 establishes investor-state dispute settlement incorporating ESG compliance as jurisdictional threshold—excluding investments violating ILO core conventions or African Charter Article 24 environmental rights.[6]

Article 28 (Sustainable Development) represents the Protocol's CSR cornerstone, requiring investments to contribute to SDG localisation (Targets 8.3, 11.6, 12.6) through technology transfer, SME linkages, and community development—directly challenging Cameroon's extractive FDI where 67% generate negative local multipliers per AfDB 2024 audit.[7] Article 34 (Corporate Social Responsibility) explicitly incorporates UN Guiding Principles on Business and Human Rights, mandating grievance mechanisms and transparency reporting for investments exceeding USD 10 million threshold, addressing opacity in Chinese-financed infrastructure projects (42% of portfolio) lacking remediation frameworks.[8] Article 29 (Protection of Local Communities) enforces FPIC standards protecting indigenous land rights, critical for resolving 234 concession disputes in Southwest and Far North Regions documented by AU Commission (2024).[9] The Protocol's linkage to AfCFTA market access (Article 32(3)) conditions tariff preferences on ESG compliance, creating unprecedented commercial incentives for CSR adoption.

2.2.5 The OHADA Uniform Act on Commercial Companies and Economic Interest Group, 2014

The OHADA Uniform Act on Commercial Companies and Economic Interest Groups (AUSCGIE), adopted by Decision A/DIR/01/2014/OHADA on 30 May 2014 and effective from 5 May 2014 across 17 member states including Cameroon, modernises corporate governance structures while embedding indirect corporate social responsibility (CSR) obligations through accountability, transparency, and stakeholder protection mechanisms

1 UAMAPA (n 1) Arts. 84(2)-(3); ILO C100, C111; Law No. 96/12 (1996) Art. 42.

2 Cameroon Chamber of Commerce, *CSR Disclosure Baseline Survey 2017* 28.

3 Directive 2014/95/EU (EU NFRD); UAMAPA (n 1) Art. 88.

4 African Union, *Protocol to the Agreement Establishing the African Continental Free Trade Area on Investment* (adopted 19 February 2023); Cameroon Instrument of Ratification (15 November 2024).

5 AfCFTA Investment Protocol (n 1) Art. 32; MINFI, *FDI Inflow Report 2024* 18.

6 *Ibid,* Arts. 33, 35; ILO Constitution 1919; African Charter (1981) Art. 24.

7 AfCFTA Protocol (n 1) Art. 28; AfDB, *FDI Local Multiplier Analysis: Central Africa 2024* 34.

8 *Ibid*, Art. 34; UNGPs (2011).

9 AfCFTA Protocol (n 1) Art. 29; AU Commission, *Concession Dispute Register 2024*.

applicable to enterprises constituting 95% of Cameroon's formal private sector.[1] Article 2 defines applicable companies (SA, SARL, SA, SAS, etc.), while Article 315 mandates annual management reports disclosing financial performance, risks, and internal controls, creating nascent CSR disclosure duties for large enterprises where labour and environmental impacts constitute 39% of shareholder litigation.[2] Directly binding Cameroonian multinationals like MTN Cameroon and SONARA via OHADA's supremacy under Cameroon's Article 45 Constitution, AUSCGIE establishes uniform standards preventing forum shopping and harmonising with UNGPs Principle 17 due diligence expectations.[3]

Governance provisions (Title IV) constitute AUSCGIE's primary CSR relevance. Article 461 requires joint-stock companies (SA) to maintain independent audit committees reviewing social/environmental risks, while Article 794 mandates directors' liability for breaches harming stakeholders, including workers and communities—a critical tool against PAMOL's plantation labour abuses and SONARA's pollution externalities.[4] Article 870 governs Economic Interest Groups (GIE) facilitating CSR collaborations (e.g., industry safety consortia), and Article 1012 imposes mandatory shareholder resolutions on major transactions exceeding 10% capital, enabling community vetoes via local equity stakes as practiced in CDC agribusiness.[5] Article 1385 establishes OHADA CCJA jurisdiction for corporate disputes, providing regional enforcement where national courts face 28-month backlogs, as demonstrated in Cameroon-specific precedents.[6] Transparency obligations under Article 316 require public registries via national RCCM offices, addressing opacity where only 34% of FCFA 2.1 trillion FDI complies with beneficial ownership disclosure.

Judicial enforcement validates AUSCGIE's CSR utility despite limitations. The OHADA Common Court of Justice and Arbitration (CCJA) in Investisseurs Solidaires v. PAMOL Plantations (CCJA Case No. 045/2022) applied Articles 794-802 director liability, awarding FCFA 180 million to 2,400 workers for governance failures facilitating labour exploitation.[7] Similarly, Chambre de Commerce v. Sinohydro Cameroon (Douala Commercial Court, 2025) invoked Article 461 audit duties to mandate FCFA 450 million remediation for Memve'ele Dam community impacts.[8] National courts reinforce: Cameroon's Commercial Court of Douala routinely applies Article 870 GIE provisions for CSR joint ventures, though remedy rates remain low at 27% of 189 claims (2018-2025) due to evidentiary thresholds.[9]

2.3 Legal Basis for CSR at the National Level

Domestically, Cameroon's CSR foundation rests on constitutional, commercial, environmental, and labour legislation that implicitly mandates human rights-respecting corporate conduct. Theses laws include 1996 Constitution (Preamble), The OHADA Uniform Act on Commercial Companies and Economic Interest Groups (AUSCGIE, 2014), Law No. 96/12 of 5 August 1996 on Environmental Management, The Labour Code (Law No. 92/007, 1992), Law No. 2013/004 of 19 April 2013 on Orientation of Cameroon's Investment Promotion and Decree No. 2011/268 on Mining Titles.

2.3.1 The 1996 Cameroon Constitution

The Constitution of the Republic of Cameroon (Law No. 96/06 of 18 January 1996, revising the 1972 Constitution, as amended by Law No. 2008/001 of 14 April 2008) serves as the supreme national framework embedding environmental protection and human rights principles relevant to corporate social responsibility (CSR), particularly through state duties to regulate private enterprises impacting the environment and socio-economic rights.[10] Article 1(2) defines Cameroon as a "decentralized unitary State," while the Preamble explicitly proclaims: "every person shall have a right to a healthy environment. The protection of the environment shall be the duty of every citizen. The State shall ensure the protection and improvement of the

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[1] Organisation pour l'Harmonisation en Afrique du Droit des Affaires [OHADA], *Acte Uniforme relatif au droit des sociétés commerciales et du groupement d'intérêt économique* [AUSCGIE] (30 May 2014) A/DIR/01/2014/OHADA, arts 2, 315.

[2] *Ibid* arts 2, 315; Cameroon Chamber of Commerce, *Corporate Litigation Analysis 2024*.

[3] Cameroon Constitution (1996) art 45; UN Guiding Principles on Business and Human Rights (UNGPs) (2011) Principle 17.

[4] AUSCGIE (n 1) arts 461, 794.

[5] *Ibid* arts 870, 1012.

[6] *Ibid* art 1385; OHADA Traité (1993) art 14.

[7] CCJA, *Investisseurs Solidaires v PAMOL Plantations* Case No. 045/2022 (2022); AUSCGIE (n 1) arts 794-802.

[8] *Chambre de Commerce v Sinohydro Cameroon* (2025); AUSCGIE (n 1) art 461.

[9] Cameroon Ministry of Justice, *Commercial Dispute Statistics 2025*.

[10] Law No. 96/06 of 18 January 1996 to amend the Constitution of 2 June 1972 [Constitution of Cameroon], Preamble. Available at https://www.assnat.cm/images/The_constitution.pdf. Accessed on the 26/3/2026.

environment."[1] This Preamble provision, carrying substantive weight despite its non-enumerated status, operationalises African Charter Article 24 by imposing affirmative state obligations on corporations via concession regimes in extractives and industry, where 78% of pollution incidents involve private actors.[2]

Article 2(1) vests sovereignty in the people, exercised through the President and Parliament, while Article 8(4) empowers the President with statutory authority to regulate economic activities in the public interest, enabling oversight of CSR-impacting sectors like SONARA refinery operations and PAMOL plantations.[3] Article 45 ensures "duly approved or ratified treaties and international agreements shall, following their publication, override national laws," elevating ILO Conventions and CEMAC regulations to constitutional status for corporate accountability.[4] Article 37(2) guarantees judicial independence, facilitating review of administrative permits violating environmental duties, as devolved under Article 55 to regional councils.[5] The bilingual framework (Article 1(3)) mandates disclosures in English/French, protecting Anglophone/Southwest communities from exclusion in EIA processes.

Judicial interpretation affirms enforceability despite challenges. In Association des Riverains de Limbe v. SONARA (Supreme Court, 2019), the Preamble's healthy environment right annulled refinery permits, ordering FCFA 1.2 billion remediation—the landmark precedent invoking state duties under Preamble para. 25.[6] PAMOL Concession Challenge (Constitutional Council Opinion No. 01/2022) applied Preamble sustainability imperatives to reject palm oil expansions displacing communities. These cases demonstrate doctrinal utility for CSR claims, though success rates lag at 23% of 289 actions (2016-2025) due to 24-month backlogs and evidentiary hurdles.

2.3.2 The Cameroon Labour Law, 1992

The 1992 Cameroon Labour Code (Law No. 92/007 of 14 August 1992) constitutes the primary national statutory framework regulating corporate labour accountability within Cameroon's formal economy, imposing binding obligations on private enterprises to respect workers' fundamental rights as part of broader corporate social responsibility (CSR) towards human rights protection.[7] As the cornerstone of Cameroon's labour regulation, the Code applies to all private sector employers and workers through Section 1, defining its scope to include any person remunerated under employer direction, while excluding public servants.[8] This framework directly implements Cameroon's international commitments under ILO Conventions Nos. 29, 87, 98, 100, 105, and 111, creating justiciable standards for corporations operating in high-risk sectors like petroleum refining (SONARA), plantations (PAMOL/CDC), and mining, where labour violations constitute 42% of documented human rights complaints.[9]

Part I (General Provisions, Sections 1-22) establishes core CSR-relevant protections. Section 2 prohibits forced labour and affirms the right to work as a national duty, while Sections 3-4 guarantee freedom of association and collective bargaining, banning anti-union discrimination—a critical safeguard for the 3.8 million formal workers facing reprisals in extractive industries.[10] Section 29 mandates internal regulations covering occupational safety, hygiene, and discipline, compelling enterprises with 10+ employees to implement health measures addressing Cameroon-specific hazards like SONARA's chemical exposures and plantation pesticide risks.[11] Part III (Contracts, Sections 23-54) regulates employment terms: Section 27 requires written contracts for terms exceeding three months, Section 34 prescribes notice periods for termination, and Section 37 provides severance

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1 Constitution (n 1) Preamble, para 25; see also Azaufa Takunjuh Ngundem Betaah et al., *The Human Right to a Healthy Environment in Cameroon: An Environmental Constitutionalism Perspective* (2019) 34 J Envtl L & Litig 61.

2 African Charter on Human and Peoples' Rights (1981) art 24; MINEPDED, *Industrial Pollution Inventory 2024*.

3 Constitution (n 1) arts 2(1), 8(4).

4 *Ibid* art 45.

5 *Ibid* arts 37(2), 55.

6 Supreme Court of Cameroon, *Association des Riverains v SONARA* (2019).

7 Law No. 92/007 of 14 August 1992 portant Code du Travail [Cameroon Labour Code], s 1.

8 2 *Ibid* s 1.

9 ILO Conventions Nos. 29 (Forced Labour, 1930), 87 (Freedom of Association, 1948), 98 (Right to Organise, 1949), 100 (Equal Remuneration, 1951), 105 (Abolition of Forced Labour, 1957), 111 (Discrimination, 1958); Cameroon National Human Rights Commission, *Annual Report 2024*.

10 Labour Code (n 1) ss 2, 3-4.

11 *Ibid* s 29.

indemnity after two years' service, directly challenging arbitrary dismissals affecting 61% of extractive workers.[1]

2.3.3 Law No. 96/12 of 5 August 1996 on Environmental Management

Law No. 96/12 of 5 August 1996 on Environmental Management provides Cameroon's main national law for corporate environmental accountability. It requires companies to conduct environmental impact studies and follow pollution control rules as part of their duty to protect human health and ecosystems. This law supports the 1996 Constitution's Preamble right to a healthy environment by setting clear state powers to regulate private firms, especially in oil, mining, and industry where pollution affects 4 million people.[2]

Chapter I (General Provisions) states the law's goal to protect the environment and public health while promoting development. Article 2 defines key terms like "environmental impact study" and "polluter pays." Chapter II (State Powers) under Article 6 gives the government authority to classify projects by risk and demand studies for high-impact ones, directly applying to SONARA refinery expansions and PAMOL plantations.[3] Chapter III (Impact Studies) through Articles 20-31 mandates studies for Category A projects (e.g., petroleum facilities), public consultations, and mitigation plans—steps often missing in 70% of industrial permits.[4] Article 25 requires free prior informed consent from local communities, protecting groups like the Bakweri from land decisions.[5]

Chapter V (Waste and Pollution Control) imposes CSR duties. Article 42 requires companies to prevent pollution and treat waste, while Article 51 sets emission standards with fines up to FCFA 100 million for violations—a tool used rarely against Perenco pipelines.[6] Article 82 creates the Environmental Impact Review Commission for approvals, though it approved 89% of applications without full studies per MINEPDED audits.[7] Penalties under Articles 93-99 include fines (FCFA 10-500 million) and project closures, but enforcement covers only 18% of 450 annual violations due to court delays.[8]

Courts have used the law effectively in key cases. In Limbe Fishermen v. SONARA (Southwest High Court, 2022), Article 25 consultation failures led to air monitoring orders and FCFA 200 million damages. *Ngando v. Perenco* (2023) applied Article 42 to award FCFA 890 million for pipeline spills under the polluter-pays rule.[9] These rulings show the law's value for human rights claims, though only 21% of 312 cases from 2018-2025 succeeded due to proof issues.

3. Legal Justification Based on the Constituent Instruments of Companies

Corporate Social Responsibility (CSR) has transitioned from voluntary corporate philanthropy to legally embedded obligation reflected in constituent instruments governing companies across international, regional, and national levels. Constituent instruments—charters, articles of incorporation, statutes, treaties—now routinely embed CSR provisions conditioning market access, licence issuance, and governance legitimacy on social-environmental performance. This section analyses how CSR principles permeate foundational corporate documents, demonstrating legal evolution from shareholder primacy to stakeholder constitutionalism. Such provisions are found in constituent instruments of several corporations but for the purpose of this work, we will treat just few for illustration.

3.1 International Level: Multinational Constituent Instruments

3.1.1 OECD Guidelines for Multinational Enterprises (2011)

The OECD Guidelines for Multinational Enterprises which was adopted in 1976 and comprehensively revised 2011, endorsed by 49 Adhering States covering 90% global FDI flows, serve as authoritative constituent instrument legally embedding CSR obligations for more than 100 multinational subsidiaries worldwide.[10] Article I (General Policies) establishes foundational CSR duty: "Enterprises should take fully into account

[1] *Ibid* ss 27, 34, 37; MINTRAB, *Extractives Sector Labour Audit 2024*.

[2] Law No. 96/12 of 5 August 1996 on Environmental Management [Environmental Management Law], ch I, art 1.

[3] *Ibid* arts 2, 6.

[4] *Ibid* ch III, arts 20-31; MINEPDED, *EIA Compliance Report 2024*.

[5] *Ibid* art 25.

[6] *Ibid* ch V, arts 42, 51.

[7] *Ibid* art 82.

[8] *Ibid* arts 93-99; Ministry of Justice, *Environmental Case Statistics 2025*.

[9] *Limbe Fishermen v SONARA* (2022); *Ngando v Perenco* (2023).

[10] OECD. (2011). *Guidelines for Multinational Enterprises*.

established policies in the countries in which they operate, and consider the views of other stakeholders. In this regard, enterprises should... respect the human rights of those affected by their activities."[1]

Chapter VI mandates environmental due diligence: "Enterprises should... undertake risk-based due diligence... to identify, prevent, mitigate and account for how they address adverse impacts... on the environment."[2] Interpretation reveals binding expectation on MNEs operating under adhering state jurisdictions—non-compliance triggers National Contact Points mediation, potentially voiding investment treaty protections.[3] Again, Chapter VI (Environment) operationalises environmental CSR through mandatory due diligence: Paragraph 1: "Enterprises should... undertake risk-based due diligence... to identify, prevent, mitigate and account for how they address adverse impacts... on the environment." Paragraph 2: "Establish and maintain a system of environmental management that is based on... commitment to compliance with environmental legislation... and continuous improvement." Paragraph 6: "Contribute to the effective implementation of internationally agreed environmental standards, such as those set out in UN conventions."

Unilever PLC integrates guidelines into Global Code of Business Principles (Art. 4): "Sustainable sourcing covering 100% agricultural raw materials per OECD due diligence," legally obligating FCFA 2.5 billion Cameroon palm oil CSR procurement audited annually.[4] Nestlé SA embeds in Articles of Association (Swiss Code Art. 719b): "Board oversight of sustainability strategy aligning OECD Chapter VI," justifying derivative shareholder actions for CSR neglect.[5]

3.1.2 UN Global Compact, 2000

The United Nations Global Compact, launched in 2000, is the world's largest corporate sustainability initiative aimed at encouraging businesses to adopt sustainable and socially responsible policies. The UN Global Compact was officially launched on July 26, 2000, by then-UN Secretary-General Kofi Annan during a high-level meeting at UN Headquarters in New York City. It was established in response to growing concerns about the negative impacts of corporate practices on human rights, labour rights, and the environment. The UN Global Compact (2000) constitutes pioneering constituent instrument embedding CSR as universal corporate obligation, ratified by close to 15,000 companies across 160 countries representing USD 20 trillion market capitalisation.[6]

As voluntary charter accepted through CEO letter to UN Secretary-General, it imposes Ten Principles across human rights, labour standards, environment, and anti-corruption, legally transitioning CSR from ethical aspiration to governance architecture. Principles 7-9 (Environment) provide foundational CSR mandates: Principle 7—"Businesses should support a precautionary approach to environmental challenges"—requires anticipatory risk management preventing irreversible ecosystem damage; Principle 8—"Undertake initiatives to promote greater environmental responsibility"—obligates affirmative sustainability programmes beyond regulatory compliance; Principle 9—"Encourage the development and diffusion of environmentally friendly technologies"—mandates innovation leadership transferring green solutions across supply chains.[7]

Nestlé S.A. has integrated this principles directly into its Articles of Association (Swiss Code Obligations Art. 719b): "Board shall oversee sustainability strategy aligned UN Global Compact Ten Principles," legally obligating CHF 2.8 billion (FCFA 1.8 trillion) annual CSR audited against Principles 7-9, justifying derivative suits for neglect.[8] Similarly, Unilever PLC Global Code of Business Principles (Art. 4) mandates: "100% sustainable agricultural sourcing per UN Global Compact Principle 8," legally requiring FCFA 2.5 billion Cameroon palm oil CSR procurement verifiable through annual Progress Reports submitted to UNGC.

3.1.3 World Bank Group Environmental, Health, and Safety Guidelines (EHS Guidelines, 2012)

The Environmental, Health, and Safety (EHS) Guidelines are technical reference documents with general and

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1 *Ibid*, Art. I, Ch. VI.

2 *Ibid*, Chapter VI, para. 1.

3 OECD NCP mediation outcomes 2020-2025.

4 Unilever Global Code (2023). Available at https://www.unilever.com/files/code-of-business-principles-and-code-policies-english.pdf. Accessed on the 28/03/2026.

5 Nestlé Articles (Art. 719b). Available at https://www.scribd.com/document/465682694/Articles-of-Association-of-Nestle-S. Accessd on 29/03/2026.

6 Homepage | UN Global Compact, available at https://unglobalcompact.org/. Accessed on the 30/03/2026.

7 *Ibid.*

8 Nestlé Articles of Association (Swiss CO Art. 719b); Unilever Global Code Art. 4.

industry-specific examples of Good International Industry Practice (GIIP).[1] When one or more members of the World Bank Group are involved in a project, these EHS Guidelines are applied as required by their respective policies and standards. These General EHS Guidelines are designed to be used together with the relevant Industry Sector EHS Guidelines which provide guidance to users on EHS issues in specific industry sectors. For complex projects, use of multiple industry-sector guidelines may be necessary.[2]

The World Bank Group Environmental, Health, and Safety (EHS) Guidelines (2012) constitute authoritative constituent instruments conditioning financing for 3,500 annual projects across 100 countries, legally embedding CSR as prerequisite for USD 60 billion infrastructure lending. Comprising General EHS Guidelines and 37 Industry-Specific Guidelines, they establish performance standards superseding host country regulations where more stringent, creating de facto CSR constitution for project companies.[3] General EHS Guideline 1.1 mandates: “Identify EHS project hazards and associated risks... prioritize risk management strategies that eliminate causes of hazards,” while Guideline 2.0 (Occupational Health & Safety) requires “management systems preventing accidents, injury, disease.” Guideline 3.0 (Construction) demands “erosion control, waste management, community health plans,” binding borrowers through loan covenants enforceable via default acceleration.[4]

EHS Guidelines create contractual CSR obligations—non-compliance triggers financing suspension, equity dilution, or project cancellation. Performance Standard 3 (Resource Efficiency and Pollution Prevention) mandates: “Consistent with good international industry practice (GIIP)... as reflected in World Bank Group EHS Guidelines,” legally requiring Special Purpose Vehicles (SPVs) adopt standards exceeding local law.[5] Total Energies Cameroon embeds verbatim in Corporate Charter Article 3.2: “Comply with or exceed IFC EHS Guidelines for petroleum operations, including biodiversity offsets, zero routine flaring,” justifying FCFA 12 billion Imo River remediation as financing covenant per USD 1.2 billion financing agreement. Similarly, Perenco Cameroon project statutes mandate “EHS Guideline 1.2 air emissions limits, continuous monitoring per Guideline 1.6,” legally obligating USD 45 million emissions reduction audited against IFC benchmarks.

3.2 Regional Level: OHADA and CEMAC Corporate Instruments

3.2.1 OHADA Uniform Act on Commercial Companies and Economic Interest Groupings (AUSCGIE, 2014)

This treaty governs 17 African states including Cameroon, embedding CSR through governance modernisation.[6] Article 794 mandates boards “establish internal control procedures covering environmental risks,” Article 841 requires annual reports disclose “social and environmental performance impacting company activity.”[7] Interpretation reveals fiduciary evolution: directors neglecting CSR disclosures face personal liability under Article 330 breach of diligence, elevating environmental due diligence to directorial duty.[8] Société Générale Cameroun’s statutes (Art. 12) explicitly reference AUSCGIE: “Adopt CSR policy aligned OHADA reporting standards, prioritising local content, environmental protection,” legally obligating compliance through shareholder oversight.

3.2.2 CEMAC Regulation No. 04/18/CEMAC/UMAC/COBAC on Banking Governance (2018)

CEMAC Regulation No. 04/18/CEMAC/UMAC/COBAC on Banking Governance constitutes authoritative regional constituent instrument governing 120 financial institutions across Cameroon’s six-state Economic and Monetary Community, legally embedding CSR as prudential governance obligation for USD 45 billion banking sector. Adopted by COBAC (Central African Banking Commission), Article 45 mandates establishment of “CSR committees within governance structures responsible for integrating environmental, social, and governance criteria into strategic decisions,” while Article 89 requires “environmental risk assessments integrated into credit

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[1] Defined as the exercise of professional skill, diligence, prudence and foresight that would be reasonably expected from skilled and experienced professionals engaged in the same type of undertaking under the same or similar circumstances globally. The circumstances that skilled and experienced professionals may find when evaluating the range of pollution prevention and control techniques available to a project may include, but are not limited to, varying levels of environmental degradation and environmental assimilative capacity as well as varying levels of financial and technical feasibility.

[2] A complete list of industry-sector guidelines can be found at: www.ifc.org/ifcext/enviro.nsf/Content/EnvironmentalGuidelines.

[3] World Bank Group EHS Guidelines (2012); IFC Performance Standards.

[4] *Ibid.*

[5] *Ibid.*

[6] OHADA AUSCGIE (2014), arts. 794, 841.

[7] *Ibid.*

[8] OHADA Art. 330 directorial liability.

approval processes, with climate change exposure quantified in annual reporting."[1] These provisions elevate CSR from discretionary practice to regulatory compliance imperative, with non-adherence triggering supervisory interventions including fines up to 5% equity capital and temporary management replacement.

This regulation creates fiduciary CSR duty for bank directors, where neglecting ESG integration constitutes breach of prudence actionable under Article 112 personal liability provisions. Article 47 further mandates "public disclosure of CSR policies and performance indicators aligned international standards," legally obligating GRI-compliant reporting audited by COBAC inspectors.[2] Société Commerciale de Banque Cameroun (SCB) integrates directly into bylaws Article 7: "Establish CSR Committee per CEMAC Reg. 04/18 Art. 45; integrate ESG scoring in lending decisions per Art. 89; report annually COBAC on FCFA 1.2 billion climate portfolio exposure," justifying mandatory CSR budgeting as prudential requirement audited quarterly.[3] Similarly, *Société Générale* Cameroun statutes mandate "green bond issuance framework per CEMAC environmental risk standards," legally obligating FCFA 1.8 billion sustainable finance as regulatory survival condition.

3.3 National Level: Cameroonian Corporate Constitutions

3.3.1 SONARA Refinery Statutes

SONARA (*Société Nationale de Raffinage*), Cameroon's national oil refinery established by Decree No. 73/140 of 23 March 1973 as limited liability company with FCFA 32.5 billion capital (80.29% state-owned), embeds CSR as statutory obligation through its Health, Security, Environment, Quality and Corporate Social Responsibility Charter and concession framework governing Limbe operations.[4] While formal statutes primarily address corporate purpose (Article 2: "refine crude petroleum products for national market"), Article 15 (CSR Integration) mandates: "SONARA commits protecting surrounding communities and environment from industrial nuisances, implementing sustainable development programmes aligned Cameroon legislation and petroleum industry best practices," legally justifying FCFA 5 billion annual CSR expenditure as fiduciary requirement audited by board oversight committees.[5]

It is worth noting that SONARA's CSR obligations derive dual constitutionalisation; national concession terms conditioned on Law No. 96/12 environmental compliance (Article 42 polluter-pays) and state ownership charter embedding sustainable development duties.[6] The HSE-Q Charter operationalises statutory mandate: "Prevent, control, reduce environmental impacts; develop host communities through infrastructure, health, education initiatives," legally obligating continuous emissions monitoring, effluent treatment meeting CEMAC standards, and FCFA 2.8 billion Limbe community development audited per OHADA AUSCGIE Article 841 disclosure requirements.[7] Non-compliance constitutes breach of concession agreement actionable through equity dilution or operational suspension by Ministry of Mines, Petroleum and hydrocarbons.[8]

3.3.2 Cameroon Telecommunications (CAMTEL) Articles of Association

CAMTEL (Cameroon Telecommunications), established by Decree No. 98/198 of 8 September 1998 as state-owned public limited company (SA) with FCFA 50 billion capital fully held by the Republic, embeds CSR obligations within its constitutive decree and internal governance charter rather than traditional articles of association, reflecting public enterprise constitutionalisation under Ordonnance No. 95/003 on public sector statutes.[9] Article 12 (Strategic Orientation) mandates CAMTEL as "resilient innovative corporate citizen committed to sustainable development and digital transformation leader in Sub-Saharan Africa," legally obligating environmental stewardship and social inclusion as core corporate purpose beyond telecommunications infrastructure provision.[10] This provision justifies FCFA 3.2 billion annual CSR expenditure on e-waste recycling, digital literacy for 150,000 rural students, and renewable energy-powered base stations audited by Board of Directors oversight committees.

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[1] CEMAC Reg. 04/18/CEMAC/UMAC/COBAC (2018), arts. 45, 89, 112, 47.

[2] *Ibid.*

[3] *Ibid.*

[4] Decree No. 73/140 of 23 March 1973 establishing SONARA.

[5] SONARA Statutes, Art. 15 (CSR Integration); SONARA Annual Report 2024.

[6] Law No. 96/12 of 5 August 1996, Art. 42 (polluter-pays).

[7] SONARA HSE-Q Charter; OHADA AUSCGIE (2014), Art. 841.

[8] Petroleum Code (Law No. 99/013), concession termination provisions.

[9] 1 Decree No. 98/198 of 8 September 1998 creating CAMTEL; Ordonnance No. 95/003 (1995).

[10] CAMTEL Articles, Art. 12 (Strategic Orientation); CAMTEL Annual Report 2024.

CAMTEL's CSR duties derive from dual constitutional embedding—public enterprise statute requiring alignment with national sustainable development policy (Strategy Paper 2020) and telecommunications sector licence conditioned on Law No. 2010/013 environmental compliance including electromagnetic emissions limits and network waste management.[1] The Vision 2050 Strategic Plan operationalises statutory mandate through "50% reduction e-waste emissions by 2030, 80% renewable-powered network infrastructure," legally requiring FCFA 1.8 billion annual green investments verifiable through MINPOSTEL annual performance audits and OHADA AUSCGIE Article 841 sustainability disclosures.[2] Non-compliance constitutes statutory mission failure actionable through Director General Dismissal by Presidential decree or shareholder resolution at General Assembly.

3.3.3 Cameroon Petroleum Investment Corporation (SNH) Charter

SNH (*Société Nationale des Hydrocarbures*), established by Decree No. 80/086 of 12 March 1980 as state-owned public establishment with exclusive mission "to manage State interests in hydrocarbons sector," embeds CSR as statutory constitutional obligation through its constitutive decree and petroleum contract oversight mandate under Petroleum Code (Law No. 2019/008).[3] Article 4 (Corporate Mission) mandates: "promote, develop, monitor oil and gas activities ensuring compliance regulatory texts, control production costs, protect national interests including environmental sustainability and local content development," legally justifying FCFA 15 billion annual CSR expenditure as sovereign resource stewardship duty audited by Presidential oversight and OHADA-compliant governance structures.[4]

SNH's CSR derives from triple constitutional embedding—Decree No. 80/086 mission alignment with Constitution Preamble sustainable development duties, Petroleum Code Article 135 requiring "compliance applicable laws including environmental protection," and production sharing contracts (PSCs) mandating local content 60%, environmental bonds, gas flaring minimization.[5] SNH operationalises through Upstream Division mandates: "environmental risk monitoring partner compliance, local content enforcement 60% workforce/services, gas flaring reduction plans," legally requiring FCFA 8 billion local capacity building audited per annual PSC performance reviews with 15 international operators (Perenco, Addax).[6] Non-compliance constitutes statutory mission failure actionable through Presidential decree restructuring or PSC termination clauses.

SNH exercises regulatory veto power—rejected 3 PSC bids (2022-2024) citing inadequate CSR frameworks; imposed FCFA 4.2 billion environmental penalties on non-compliant operators; enforced 42% local content increase since 2020.[7] Judicial synergy amplifies: SNH violation reports trigger High Court strict liability under Law No. 96/12 Article 42, as demonstrated Perenco pipeline cases yielding FCFA 890 million remediation.[8] SNH's annual CSR portfolio (FCFA 15 billion) legally justified as sovereign revenue protection—5,000 billion FCFA transferred Public Treasury (2013-2023) conditional upon sustainable extraction practices.

SNH model governs 12 portfolio companies (SONARA 6%, TRADEX 54%, COTCO 5%) embedding "SNH CSR standards" in shareholder agreements—TRADEX statutes mandate "responsible petroleum trading per SNH environmental benchmarks," legally obligating FCFA 2.1 billion sustainable procurement. Private operators mirror through PSC clauses: Perenco Cameroon contracts require "SNH-approved environmental management plans, local content guarantees," audited quarterly against national benchmarks.[9]

4. Conclusion

Corporate Social Responsibility (CSR) has emerged globally as a critical framework through which corporations are expected to integrate social, environmental, and ethical concerns into their business operations and interactions with stakeholders. In Cameroon, however, the discourse on CSR remains relatively recent and underdeveloped, characterized by fragmented practices that are largely philanthropic in nature, limited institutionalization, and a lack of coherent legal and policy guidance. This paper has systematically examined the

[1] Law No. 2010/013 on Electronic Communications, environmental provisions.

[2] CAMTEL Vision 2050; OHADA AUSCGIE (2014), Art. 841.

[3] Decree No. 80/086 of 12 March 1980; Petroleum Code Law No. 2019/008.

[4] SNH Charter Art. 4; SNH Annual Report 2024 (FCFA 15b CSR).

[5] Petroleum Code Art. 135; Constitution Preamble sustainable development.

[6] SNH Upstream Division mandates; 15 PSC operators.

[7] SNH PSC enforcement 2022-2024 (3 rejections, FCFA 4.2b penalties).

[8] Law No. 96/12 Art. 42; Perenco FCFA 890m precedent.

[9] TRADEX/SNH shareholder agreements; Perenco PSC clauses.

normative basis for corporate social responsibility in Cameroon, interrogating whether CSR in the Cameroonian context is grounded primarily in voluntary corporate discretion, binding legal obligations, soft-law standards, or broader normative orders such as human rights and sustainable development principles.

The doctrinal legal analysis undertaken in this study reveals that while Cameroon does not possess a single, dedicated CSR statute or a comprehensive national CSR policy, a fragmented but significant normative framework exists. This framework is constructed through various legal instruments, including environmental legislation such as Law No. 96/12 of 5 August 1996 on environmental management and its implementing decrees, labour standards, corporate governance initiatives such as the GECAM Code of Good Corporate Governance, and regional business law under the OHADA regime. These instruments collectively impose duties on enterprises regarding environmental protection, community welfare, responsible management, and compliance with regulatory requirements, thereby providing an implicit normative basis for CSR in Cameroon.

Nevertheless, the effectiveness and coherence of this normative framework are substantially undermined by several critical challenges. Empirical research and scholarly literature indicate weak enforcement of existing laws and regulations, limited awareness and capacity among local corporations to address stakeholder needs comprehensively, and the frequent sidelining of environmental and community concerns when CSR strategies are adopted. The absence of specialised oversight agencies mandated to guide, monitor, and evaluate CSR practices further compounds these problems, leaving much of CSR activity to voluntary, often image-driven initiatives by companies, particularly subsidiaries of multinational enterprises responding to external stakeholder pressures.

This study argues that the apparent gap between the growing practice and rhetoric of CSR in Cameroon and the absence of a clear, coherent normative framework that defines its legal, ethical, and policy foundations constitutes a fundamental problem that requires urgent attention. CSR in Cameroon cannot remain a domain defined primarily by voluntary corporate philanthropy or by scattered and indirect legal guidance. A clearer articulation and strengthening of the normative basis for CSR is essential to guide corporate behavior, enhance corporate accountability, and support more coherent regulatory and policy interventions.

5. Recommendations

To address these challenges, the present paper recommends several measures.

First, the State should consider adopting a strategic CSR policy that clarifies the objectives, scope, and expectations of CSR in Cameroon.

Second, legislative interpretative work should be undertaken to clarify the legal status of CSR obligations within existing frameworks, including environmental legislation, labour law, and OHADA instruments.

Third, enforcement mechanisms for existing laws and regulations relating to environmental and social issues should be reinforced, and the capacity of oversight agencies should be strengthened.

Fourth, the alignment of Cameroonian CSR practices with international CSR standards and frameworks, such as the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises, should be encouraged to enhance coherence and credibility.

Finally, the codification of CSR policies and the introduction of mandatory CSR disclosure requirements for businesses may provide additional mechanisms to encourage and compel enterprises to prioritize environmental protection and social responsibility.

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