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THE SILENCE OF RESPONSIBILITY: RETHINKING THE "S" IN THE ESG AMID HUMANITARIAN INJUSTICE

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Abstract*:* *The "S" in ESG meant to represent corporate social responsibility, often lacks moral clarity, especially during humanitarian crises. Many corporations adopt socially responsible language while remaining silent or complicit in the face of atrocities such as war, forced displacement, or apartheid. The humanitarian catastrophe unfolding in Palestine, marked by mass suffering and structural violence, exposes the ethical limitations of corporate ESG commitments and the absence of decisive moral action. This paper argues that the "S" in ESG must evolve beyond symbolic gestures to embrace humanitarian accountability. The first research objective is to validate whether there is an increasing trend in academic discourse aimed at improving ESG. The second is to propose stronger elements for the "S" that are ethically grounded and sensitive to humanitarian injustice. Using VOSviewer, a bibliometric analysis of 173 academic articles was conducted to map ESG research trends and identify gaps. This analysis revealed emerging concerns about ESG's social limitations. From these insights, the paper proposes three interconnected domains—symbolic social compliance, strategic silence, and humanitarian accountability—to strengthen the ethical foundation of the "S." Rather than replacing ESG, the paper calls for its reconstruction: repositioning corporate social responsibility as a matter of conscience and justice, not just compliance.*

Keywords*:* *ESG, Rethinking ESG, ESG Washing, Green-washing, Palestine*

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Introduction

In recent decades, Environmental, Social, and Governance (ESG) frameworks have become the global gold standard for evaluating corporate responsibility. Businesses across industries are increasingly assessed not only by their financial performance, but by their environmental footprint, social impact, and governance structures. Yet, despite its promise, ESG remains deeply insufficient, especially in addressing the ethical obligations of corporations in the face of systemic human suffering and political oppression. At its core, ESG tends to depoliticize moral crises, enabling firms to project an image of responsibility while remaining silent, or even complicit, in the injustices endured by vulnerable communities.

The unfolding humanitarian catastrophe in Palestine, marked by decades of occupation, apartheid policies, and most recently, a devastating military campaign in Gaza since October 2023, has become a searing moral test for the global corporate community. With over 37,000 Palestinians killed, including thousands of women and children, and critical infrastructure systematically destroyed, international bodies have declared the crisis a “man-made famine” and a potential site of war crimes (UN OCHA, 2025; WFP, 2024; UNRWA, 2024). In this context of systemic violence and collective punishment, the persistent silence of multinational corporations, many of which publicly champion sustainability, human rights, and diversity through ESG commitments, exposes a fundamental ethical failure. The “S” in ESG, meant to signify social responsibility, rings hollow when it fails to address the suffering of the oppressed. Neutral statements, lack of divestment, and complicity in supply chains tied to the occupation are not acts of impartiality, but moral positions that reflect corporate priorities and complicity. The atrocities in Palestine illuminate a profound disconnect between corporate ethics in theory and in practice, revealing ESG as a framework often devoid of courage, conscience, and meaningful accountability in the face of global injustice.

Despite the operational presence of global multinational corporations (MNCs) investing in both Israeli high-tech infrastructure and outsourcing to Palestinian engineers, their corporate social responsibility (CSR) efforts appear strategically disconnected from deeper moral imperatives. For example, one prominent tech company contributes approximately 2% to Israel’s GDP and exports an estimated $8.7 billion annually through its local operations (Press TV, 2023). Meanwhile, the Palestinian ICT sector partially supported by international outsourcing—has expanded from 0.8% to over 5% of GDP by 2010, signaling a growing yet vulnerable form of economic engagement (Masader, 2013). However, CSR practices among domestic Palestinian firms remain largely reactive focused on donations to education or healthcare with only 27% formally planning such efforts and fewer than 10% allocating dedicated budgets (NDC, 2014). More critically, some MNCs have been implicated in profiting from Israeli settlement economies, as identified by United Nations reports a dimension notably absents from mainstream ESG evaluations (Who Profits, 2023). This omission underscores a moral vacuum in contemporary corporate responsibility discourse, revealing how ESG frameworks often fail to account for complicity in systemic injustice or structural violence.

Hence, this paper argues that ESG, in its current form, falls short of guiding corporations through morally complex realities particularly when faced with humanitarian crises. Rather than proposing a replacement framework, this study aims to reconstruct and enrich the “Social” pillar in ESG by integrating moral clarity and humanitarian accountability. Using Palestine as a focal point, it offers three ethically grounded domains symbolic social compliance, strategic silence, and humanitarian accountability that challenge the status quo of performative responsibility and corporate neutrality. Through a bibliometric mapping of ESG-related

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literature, the paper examines how scholars are addressing (or neglecting) these issues and highlights emerging gaps in ESG's ethical landscape. The first research objective is to validate whether there is a trend in academic literature toward improving ESG. The second is to propose better elements for the "S" in ESG that are more responsive to humanitarian injustice. In doing so, this study contributes to a growing discourse that seeks to recalibrate corporate responsibility not through abstract metrics, but through the lens of human dignity, conscience, and justice

Literature Review

Environmental, Social and Governance

The Environmental, Social, and Governance (ESG) framework has evolved from traditional Corporate Social Responsibility (CSR) models into a globally recognized approach for evaluating non-financial performance (Katterbauer et al., 2022). While CSR was often criticized for its voluntary, philanthropic posture, ESG embeds ethical considerations into core investment and corporate decision-making processes. It has become a key component in how companies are assessed by institutional investors, rating agencies, and consumers, signifying a shift from "doing good" to "doing well by doing good" (Umar, Kenourgios and Papathanasiou, 2020; Krishnamoorthy, 2021; Barbosa et al., 2023).

The environmental (E) dimension typically focuses on carbon emissions, energy usage, and climate resilience; the governance (G) dimension examines board structure, transparency, and regulatory compliance. The social (S) component, however, remains the most ambiguous and underdeveloped among the three (Zhao et al., 2023; Martiny et al., 2024). It encompasses labor rights, diversity, equity, health and safety, and human rights, but often lacks clear indicators or enforcement mechanisms (Anyigbah et al., 2023). A meta-analysis of over 2,000 empirical studies conducted by Friede, Busch, and Bassen (2015) found that approximately 90% of studies reported a non-negative relationship between ESG performance and financial return, many showing positive correlations. This helped boost ESG's legitimacy as a pragmatic, financially sound governance tool, particularly for institutional investors seeking to balance profit and principle.

However, scholars have raised concerns that the "S" component is often marginalized or tokenized.(Lee and Suh, 2022) argue that ESG ratings and disclosures tend to focus on measurable metrics—such as emissions or board diversity—but rarely scrutinize a company's involvement in structural injustices or complicity in human rights abuses. Research further highlight the lack of transparency and inconsistency among ESG rating agencies, which allows companies to receive favorable ratings despite questionable practices in conflict zones or vulnerable supply chains (Christensen, Serafeim and Sikochi, 2021; Shakil, 2024). This imbalance has practical consequences: while corporations increasingly commit to net-zero goals or climate disclosures, they often remain silent or neutral on humanitarian issues, including war, genocide, and systemic oppression. This phenomenon suggests that ESG, in its current form, may prioritize brand management and risk mitigation over authentic ethical engagement. This highlights a critical divergence between the stated objectives of ESG—promoting corporate responsibility and sustainability—and its practical application, particularly concerning complex social issues (Pinckaers et al., 2024).

Indeed, some critics argue that the ESG movement may inadvertently sanitize corporate behavior under the illusion of responsibility, as companies use ESG as a compliance checklist

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rather than a values-driven commitment. This becomes particularly evident in geopolitical crises, where the "S" fails to function as a moral compass, and companies retreat into silence under the guise of neutrality.

Critiques: ESG Washing, Ambiguity and Ethical Erosion

While ESG frameworks have become mainstream in corporate governance and sustainable investing, they have also come under increasing scrutiny for enabling greenwashing (Dempere, Alamash and Mattos, 2024), social-washing (Backues, 2023), and governance tokenism (Chopra et al., 2024). The core critique is that ESG, in practice, often fails to uphold the ethical ideals it claims to promote, becoming instead a tool for corporate self-legitimation without meaningful accountability.

One major concern is the ambiguity and inconsistency of ESG ratings and reporting systems (Christensen, Serafeim and Sikochi, 2021). Different agencies frequently assign conflicting scores to the same companies, undermining the reliability of ESG as a decision-making tool. These disparities arise from non-standardized methodologies, subjective weightings, and opaque data sources, allowing firms to selectively disclose positive metrics while omitting ethically controversial practices (Berg, Kölbel and Rigobón, 2022; Bissoondoyal-Bheenick et al., 2024). As a result, ESG ratings can obscure more than they reveal, especially when it comes to social and human rights violations. This lack of standardization contributes to a significant challenge in assessing genuine corporate responsibility, as companies can often cherry-pick metrics or agencies that present them in a favorable light, irrespective of their actual impact on human welfare (Guidolin, Panzeri and Pedio, 2024).

Moreover, companies often leverage ESG narratives to improve public perception without altering core practices, a phenomenon commonly referred to as ESG-washing (Dempere, Alamash and Mattos, 2024). Like its environmental counterpart, greenwashing, ESG-washing involves performative commitments (e.g., publishing sustainability reports, creating DEI offices, or adopting UN Sustainable Development Goals language) that lack substantive follow-through. Research argue that many corporate ESG efforts serve primarily to mitigate reputational risk, not to uphold justice or equity (Cayón and Gutiérrez, 2021). This instrumental view of ESG reduces it to a PR strategy, rather than a framework for moral governance. A further layer of critique centers on ESG's failure to engage with power, conflict, and complicity. For example, corporations implicated in authoritarian regimes, military occupations, or exploitative supply chains may still score favorably on ESG indices if they perform well on certain environmental or governance metrics. As long as companies maintain surface-level compliance, they are rarely challenged for their involvement in structural violence or human rights abuses (Arribas et al., 2019). This disconnect reveals the ethical erosion at the heart of ESG discourse where the "S" dimension, especially, becomes diluted by risk-aversion, selective silence, or willful ignorance.

These limitations are especially stark during moments of crisis or atrocity, when corporate neutrality translates into complicity. In such contexts, ESG fails not just technically, but morally, by enabling companies to distance themselves from pressing humanitarian concerns while still enjoying the reputational benefits of being perceived as "responsible." This signals a profound misalignment between ESG's theoretical purpose and its operational reality, suggesting the need for deeper reform—or even rethinking the framework altogether.

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Corporate Silence in Humanitarian Crises

Despite the growing prominence of ESG and stakeholder capitalism, corporations often adopt a posture of strategic silence in the face of humanitarian crises and mass atrocities (Banerjee, 2008; Krishnamoorthy, 2021; Iturralde and Bravo, 2022; Ntoutoume, 2023; Rivlin, 2024). Recent scholarship reveals that this silence is not incidental, but a calculated decision rooted in political risk management, profit protection, and brand calculus (Reshetnikova and Sanak-Kosmowska, 2023). Far from being neutral, such silence constitutes a moral position one that often prioritizes market stability over human rights (Wettstein, 2012).

Comparative analyses of recent crises such as the Rohingya genocide in Myanmar, the Syrian refugee crisis, and global racial justice movements (e.g., Black Lives Matter) have identified recurring patterns in corporate behavior. In each instance, many multinational corporations either withheld public statements, issued ambiguous humanitarian platitudes (Kulikov et al., 2023). These reactions often align with shareholder-first logics that treat human suffering as external to business interest unless it creates reputational damage or disrupts supply chains (Islam, Deegan and Haque, 2020).

This strategic avoidance often manifests in the selective application of ethical frameworks, where corporate responsibility is narrowly defined to exclude robust engagement with complex geopolitical and human rights dilemmas (Chugh, 2023). This silence is particularly problematic when viewed through the ESG lens. The "Social" component of ESG ostensibly obligates firms to protect human dignity, support vulnerable communities, and uphold universal rights. Yet, in moments of atrocity, this component is either conveniently downplayed or narrowly interpreted to avoid direct confrontation with state actors or investor blocs (Ali, 2022). This disjuncture highlights a fundamental flaw in the operationalization of ESG, where the pursuit of financial metrics often overshadows substantive ethical obligations, particularly concerning human rights and social justice (Chugh, 2023).

Taken together, this body of literature challenges the assumption that ESG frameworks automatically lead to moral action. Instead, it reveals that without external pressure, regulatory accountability, or value-based leadership, corporations are unlikely to speak out or intervene in meaningful ways during humanitarian disasters. The gap between ethical aspiration and political behavior continues to widen, especially in situations where silence benefits the bottom line. This strategic gap underscores the urgent need for a re-evaluation of the "S" in ESG, moving beyond perfunctory social disclosures to encompass a proactive stance on human rights and humanitarian protection (Pinckaers et al., 2024).

Research Methodology

This study employs a conceptual research design, integrating critical literature analysis with bibliometric visualization to examine the limitations of ESG frameworks in addressing corporate ethical responsibilities during humanitarian crises. A structured search of peer-reviewed articles from Google Scholar was conducted using keywords such as "ESG, with inclusion criteria focusing on English-language articles published between 2020 and 2025. A total of 173 papers were selected. To uncover dominant themes and scholarly gaps, the study utilizes VOSviewer for co-occurrence mapping and network visualization. This scientometric analysis is complemented by a network of visualization of 38 items through 5 clusters. As with most scientometric approaches, this study is limited by its reliance on Google Scholar's indexing, which may exclude relevant non-English or non-indexed publications. In addition, keyword co-occurrence identifies thematic associations but does not capture the depth of

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qualitative arguments, meaning some areas in the ESG debate may not be fully represented. Nonetheless, this method provides a robust overview of the intellectual landscape and validates the first research objective by revealing a clear academic trend toward ESG critique and reform.

Findings & Analysis

To understand the intellectual landscape and emerging critiques surrounding Environmental, Social, and Governance (ESG) frameworks, a bibliometric analysis was conducted using VOSviewer. This keyword co-occurrence visualization draws from peer-reviewed articles published between 2020 and 2025, highlighting how the discourse around ESG has evolved and where contemporary academic attention is increasingly focused.

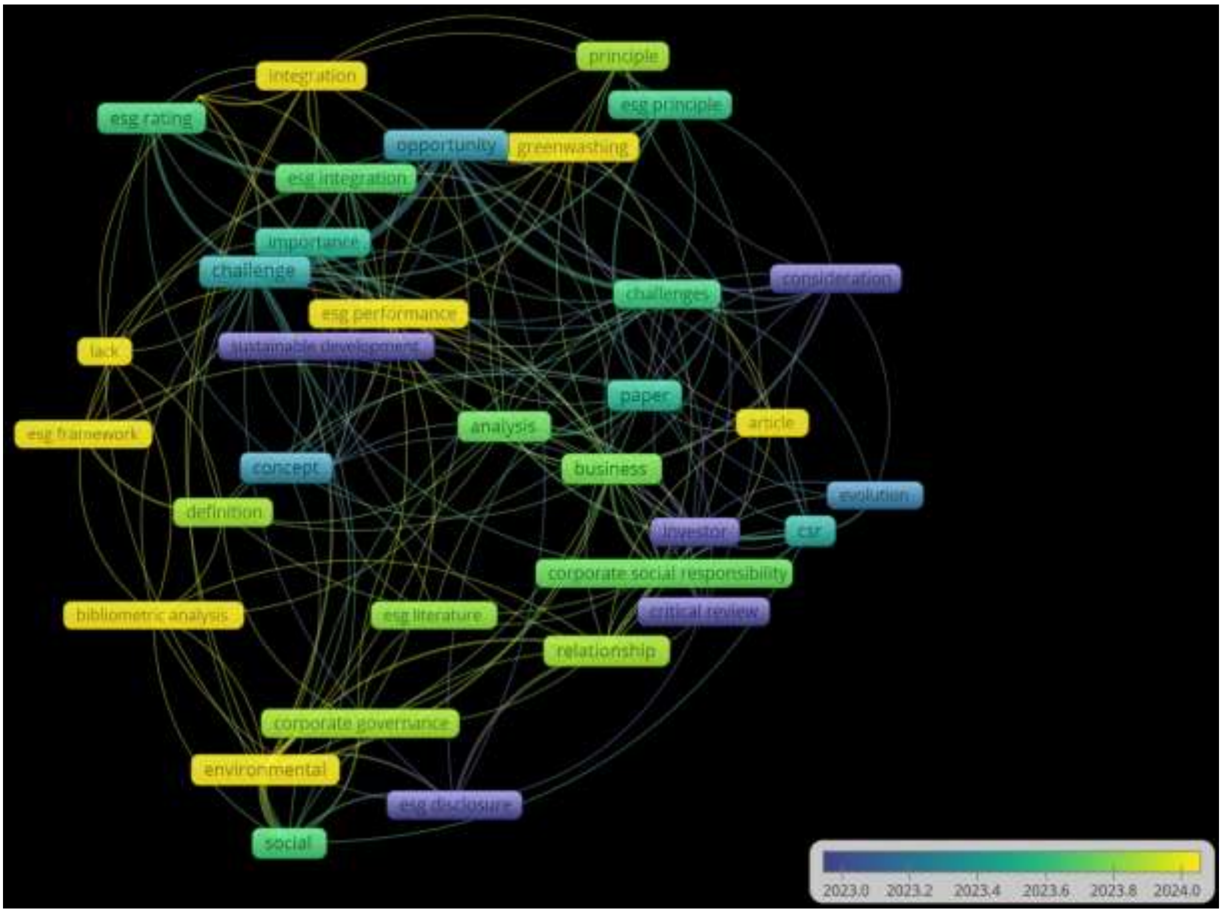

Figure 1: Visualization of the Results
Source: Authors

The visualization reveals a clear thematic shift from foundational concepts toward more critical and evaluative narratives. Older, well-established terms such as “corporate governance,” “corporate social responsibility (CSR),” “sustainable development,” and “ESG disclosure” appear predominantly in cooler colors (blue and purple), indicating their centrality in earlier ESG literature. These keywords form the core structural base of ESG research, often associated with frameworks that link ESG to financial performance and ethical management.

In contrast, the analysis identifies a significant emergence of critique-oriented keywords in more recent publications (2023–2025), represented in green and yellow hues. Terms such as “greenwashing,” “challenge,” “lack,” “importance,” “opportunity,” and “principle” have become more prominent, signifying a growing scholarly focus on the weaknesses and

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limitations of ESG implementation. Among these, "greenwashing" emerges as a central node, strongly connected to terms like "ESG integration" and "ESG performance," suggesting that many researchers are interrogating whether ESG strategies reflect genuine commitment or are merely superficial branding exercises.

Further, methodological terms such as "bibliometric analysis," "concept," and "critical review" cluster tightly with critique-driven keywords. This reflects the rise of meta-analytical and systematic reviews that aim to assess ESG's conceptual clarity and practical coherence. These studies are increasingly concerned with the lack of standardization across ESG rating systems, the inconsistencies in corporate disclosures, and the ethical implications of such ambiguity

Additionally, while "CSR" continues to co-occur with "business," "investor," and "relationship," it is often juxtaposed against ESG, suggesting that scholars are revisiting CSR as a comparative lens to highlight ESG's promises versus its limitations. The prominence of the word "challenge" and its direct links to "ESG performance" and "importance" indicate a growing academic appetite to scrutinize the effectiveness of ESG in delivering social or ethical outcomes. In summary, this bibliometric analysis demonstrates a clear epistemic shift in ESG literature and has validated the first research objective. While foundational studies laid the groundwork by aligning ESG with financial viability and governance ethics, more recent research increasingly critiques ESG for its performativity, lack of substance, and susceptibility to greenwashing. This evolving academic landscape justifies the need for a rethinking of ESG frameworks, particularly their moral capacity in times of global injustice and humanitarian crisis.

Recommendations

While ESG frameworks were initially introduced to mainstream ethical, sustainable, and governance-focused decision-making in business, the "S" dimension representing social responsibility remains conceptually underdeveloped and operationally weak. As the bibliometric analysis reveals, academic discourse has increasingly turned critical, especially from 2023 to 2025, with terms like "greenwashing," "challenge," "lack," and "principle" emerging as central critiques. Among these, the role of corporations in upholding human rights, community welfare, and social justice has come under intensified scrutiny particularly for their silence or neutrality during humanitarian crises.

This evidences a pressing need to reconceptualize the "S" not as a checklist of community engagements or philanthropic gestures, but as a domain of active moral responsibility. As currently practiced, the "S" in ESG often gravitates toward metrics such as workforce diversity, labor practices, and customer satisfaction. While these indicators are relevant, they rarely account for broader issues such as corporate complicity in supply chains tied to oppressive regimes, silence on human rights violations, or indirect involvement in conflict economies.

Thus, a new paradigm is needed one that repositions the "S" from social optics to social ethics. This involves embedding humanitarian accountability into ESG models, compelling corporations not only to "do no harm" but to speak out and act when harm is being done. Drawing on moral philosophy, the reimagined "S" must move beyond performative neutrality and embrace ethical positionality: where silence is not apolitical, but a moral choice with consequences.

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Thus, this research proposed human accountability as a new reconstructive addition for the social in ESG as in Figure 2.

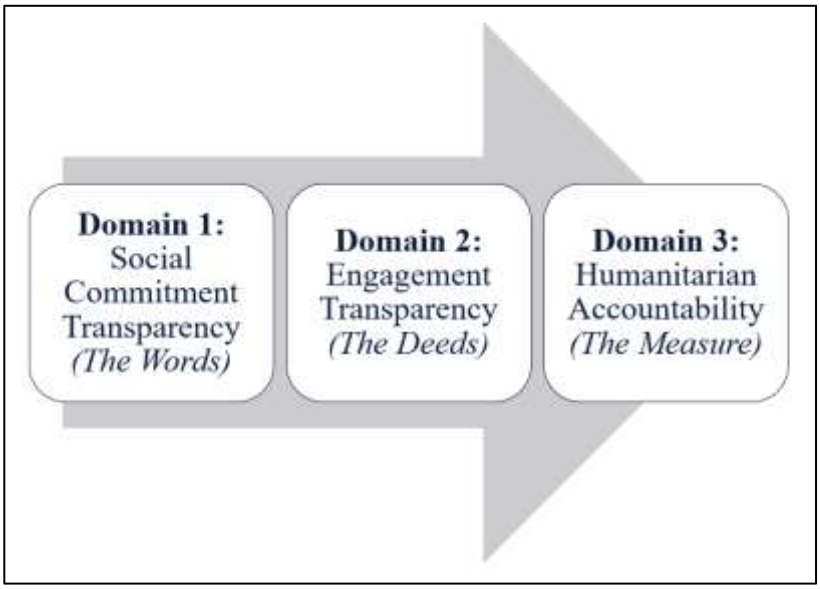

Figure 2: Human Accountability as a New Reconstructive Addition in ESG
Source: Authors

Domain 1: Social Commitment Transparency (The Words)

Social Commitment Transparency measures how openly corporations communicate their declared social values, commitments, and long-term pledges—especially in the face of humanitarian crises. It is about what a company says it stands for and how clearly those commitments are stated, benchmarked, and updated over time.

This domain captures whether companies disclose their guiding principles, ethical positions, and alignment with global frameworks (such as the UN Sustainable Development Goals) in a way that is specific, measurable, and verifiable. In the context of the humanitarian crisis in Palestine, Social Commitment Transparency would require explicit statements on the company's position regarding human rights, equality, and justice, rather than vague references to "global peace" or "support for all communities."

The danger lies in "symbolic compliance"—where commitments are publicly declared but remain shallow or disconnected from meaningful action. Companies may release glossy sustainability reports or generic DEI statements that satisfy ESG disclosure checkboxes without confronting difficult truths or committing to real change. Over time, this hollows out the "S" in ESG, turning it into a branding tool instead of a moral imperative.
Focus: What values and commitments the company claims to uphold.
Indicators: Public ethical position statements, human rights commitments, time-bound social pledges.

Domain 2: Engagement Transparency (The Deeds)

Engagement Transparency evaluates how clearly corporations communicate their actions and decision-making processes when engaging—or choosing not to engage—in social and humanitarian issues. It is about what the company actually does (or deliberately avoids doing) and how openly it discloses the reasoning, scope, and impact of these actions.

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Unlike Social Commitment Transparency, which focuses on declared intent, Engagement Transparency tracks the follow-through: Are resources being deployed? Are partnerships formed? Are advocacy campaigns launched? And if not, why not? In the case of Palestine, this would mean reporting whether the company is providing humanitarian aid, supporting advocacy work, adjusting supply chains to avoid complicity, or if abstaining from action clearly explaining the rationale.

The risk here is "selective disclosure," where corporations publicize only safe, non-controversial actions while quietly omitting involvement in politically sensitive matters. Genuine Engagement Transparency confronts this by requiring full disclosure of both active measures and strategic non-engagement, backed by an ethical justification.
Focus: How actions (or inaction) are carried out, justified, and reported.
Indicators: Detailed reporting of social initiatives, stakeholder engagement logs, rationales for non-engagement.

Domain 3: Humanitarian Accountability (The Measure)

Humanitarian accountability refers to the ethical and operational responsibility of corporations to acknowledge, respond to, and take action when their operations intersect with human suffering, conflict, oppression, or systemic injustice. It moves beyond symbolic gestures and into tangible, measurable commitments to uphold human rights, justice, and human dignity. In the context of ESG, particularly the "S" (Social) pillar, humanitarian accountability demands that firms not only "do no harm" but actively mitigate, rectify, and speak against harm when it occurs, especially in their own ecosystems.

Humanitarian Accountability is the overarching moral compass and evaluative framework that ensures both the words (Social Commitment Transparency) and the deeds (Engagement Transparency) are aligned with universal humanitarian principles, particularly in contexts of oppression, injustice, and human suffering.
It is not just about disclosure — it's about truth-testing.
It asks: Do the company's stated commitments (Domain 1) withstand ethical scrutiny?
It asks: Do the company's actions and inactions (Domain 2) genuinely advance humanitarian outcomes, or do they merely protect reputations?
It ensures: Any gap between words and deeds is surfaced, acknowledged, and addressed.

In practice, Humanitarian Accountability acts like a moral auditor tracking the consistency, credibility, and impact of corporate conduct in humanitarian crises. For example, in the context of Palestine, it wouldn't be enough for a company to pledge support for human rights (words) or donate to humanitarian relief (deeds); Humanitarian Accountability would require proof that these efforts are free from complicity, address root causes, and respect the dignity and agency of affected communities.

Conclusion

Existing ESG reporting standards—such as the Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB), and International Sustainability Standards Board (ISSB)—provide structure but remain constrained by a business-centric lens. While they emphasize labor practices, diversity, and financial materiality, they neglect corporations' responsibilities in humanitarian crises, including ethical positionality, supply chain complicity in high-risk regions, and active responses to human suffering. This paper advances Humanitarian Accountability as an expanded "S" in ESG—one that demands moral clarity,

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transparency, and decisive corporate action during crises. The atrocities in Palestine and other humanitarian emergencies expose ESG's most profound ethical fault line: symbolic compliance and strategic silence in the face of systemic injustice. Our scientometric mapping and literature synthesis reveal a growing scholarly concern over ESG's performativity, greenwashing, and erosion of ethical purpose. Reframing the "S" through Humanitarian Accountability shifts ESG beyond reputational and financial risk management, restoring its moral legitimacy as a tool for global equity and justice. Integrating Humanitarian Accountability into ESG aligns directly with SDG 16 (Peace, Justice and Strong Institutions) by urging corporations to move beyond passive reporting toward active engagement in promoting justice, protecting human rights, and strengthening institutional integrity in times of crisis. In this way, ESG becomes not only a framework for sustainable business but a vehicle for advancing peaceful, just, and inclusive societies. Corporate silence is never neutrality is a moral position that sustains the status quo. In rethinking ESG, the "S" must stand not merely for social responsibility, but for solidarity, accountability, and the courage to confront injustice.

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