

## D/ DETAILED OUTLINE

### I. Introduction

- ★ Expected Outcome: Establishes the context of the discussion and clarifies the focus on Darling Dresses' involvement in Myanmar.
- ★ Importance: This section is crucial to set the tone for the presentation and provide a clear understanding of the topic to the audience.

#### Suggested Script Structure:

- **Introduce the Topic (Suggested 20-30 Words)**
  - ❖ **First 1-2 sentences:**
    - **Mention the Company and Location:** Start by naming Darling Dresses and its operations in Myanmar to establish the subject of the presentation.
    - **Highlight the Presentation's Focus:** Clearly state that the discussion will center around the company's **Corporate Social Responsibility (CSR)** initiatives in the context of Myanmar.  
**Example:** "Today, we'll explore Darling Dresses' operations in Myanmar, focusing on our Corporate Social Responsibility (CSR) initiatives."
- **State Your Position on the Company's Involvement (Suggested 40-50 Words)**
  - ❖ **Next 2-3 sentences:**
    - **Express Company Stance:** Clearly articulate Darling Dresses' position regarding their operations in Myanmar. This could include mentioning commitments to CSR and how these are being challenged or upheld in the current scenario.
    - **Highlight Complexities:** Acknowledge the complexities of operating in Myanmar, such as human rights concerns and public perception issues as outlined in the upcoming report and social media feedback  
**Example:** "While Darling Dresses has positively impacted the fashion industry in Myanmar, our role in promoting ethical practices amidst political turmoil presents a complex challenge."
- **Main Ideas to Consider for Your Position**

- ❖ **Ethical Dilemma:** You could start by highlighting the ethical dilemma faced by Darling Dresses in Myanmar, balancing business interests with social responsibility.

**Example:**

- Since the military takeover in 2021, human rights have significantly deteriorated (World Bank 2022).
- Operating in a politically volatile environment raises ethical concerns about complicity in human rights violations.

- ❖ **Impact on Local Communities:** Next, you might argue that while the company's presence in Myanmar offers economic benefits, it also poses risks to local communities, especially in the current political climate.

**Example:**

- Military rule and ethnic conflicts have led to low stability, affecting socio-economic conditions (ACLED 2023).
- Poor working conditions and compulsory military rallies are prevalent, impacting workers' welfare (Tanaka 2020; Maung 2023).

- ❖ **Alignment with UNGPs:** Conclude by suggesting that aligning with the United Nations Guiding Principles on Business and Human Rights (UNGPs) is crucial for Darling Dresses, requiring a nuanced approach to managing their operations in Myanmar.

[Source: UNGPs Clause](#)

**Example:**

- UNGPs Clause 16 emphasizes the commitment to respecting human rights.
- UNGPs Clause 22 focuses on remediation processes for adverse human rights impacts.
- The company should screen suppliers and consider stopping sourcing from regions with human rights risks (Husted and Allen 2011; Rasche et al. 2017).

## Slide Visualization:

- **Brief Overview of Myanmar's Situation:**
  - Use a map or infographic of Myanmar to visually represent the country.
- **Darling Dresses' Operations in Myanmar:**

- Consider adding a photo or chart showing Darling Dresses' presence in Myanmar, like a map pinpointing factory locations or a graph showing employment numbers.

## II. Understanding the Context: Darling Dresses in Myanmar

- ★ Expected Outcome: Provides background information on Myanmar's current political and social environment, essential for understanding the challenges faced.
- ★ Importance: Contextualizing the situation in Myanmar helps the audience grasp the complexity of Darling Dresses' operations and their implications.

### Suggested Script Structure:

- **Introduce Myanmar's Political and Social Environment (Suggested 20-30 Words)**: sets the stage for discussing the specific challenges in Myanmar.
  - ❖ Angles to Evaluate:
    - **Current Political Climate**: Discuss recent political events in Myanmar, such as the military takeover, and how they have affected the country's stability.
  - Example**
  - ❖ Recent political upheavals in Myanmar, particularly the military takeover, significantly impact businesses.
  - ❖ These changes affect human rights and operational stability (World Bank 2022; ACLED 2023).
    - **Social Impacts**: Examine the impact of these political changes on the social fabric of Myanmar, including human rights issues and community well-being.
  - Example**: "In recent years, Myanmar has experienced significant political upheaval, most notably the military takeover, which has drastically affected the nation's stability and governance. These events have had profound social impacts, disrupting the fabric of communities and raising serious concerns regarding human rights and the overall well-being of the populace"
- **Explain Darling Dresses' Presence (Suggested 40-50 Words)**: provide a snapshot of the company's involvement in Myanmar, highlighting the connection between local conditions and business operations.
  - ❖ Angles to Evaluate:

- **Business Operations:** Outline the nature of Darling Dresses' business activities in Myanmar, such as manufacturing and sourcing.
- **Local Interactions:** Discuss how the company's operations interact with the local political and social environment, and the implications for both the business and the local communities.
- **CSR Implications:** Discuss the implications of these factors for Darling Dresses' CSR approach, hinting at the complexities of operating in such an environment.

**Example:** "Darling Dresses has been engaging with Myanmar's fashion industry, facing unique challenges due to the local political and social dynamics."

- The political and economic context in Myanmar informs Darling Dresses' CSR strategy.
- This situation highlights the challenges of upholding ethical business practices in a volatile environment with notable human rights concerns (Husted and Allen 2011; Rasche et al. 2017).

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### III. Darling Dresses' Involvement in Myanmar

- ★ Expected Outcome: Outlines the nature and extent of Darling Dresses' business operations in Myanmar.
- ★ Importance: Understanding the company's specific activities in Myanmar is key to analyzing their impact and responsibilities

#### Suggested Script Structure:

- **Detailing Business Operations (Suggested 30-40 Words):**
  - **Describe the Scope of Operations:** Mention the extent of Darling Dresses' business activities in Myanmar, such as sourcing and manufacturing garments.  
**Example:**
    - The company is heavily involved in garment sourcing and manufacturing within Myanmar, playing a crucial role in the local fashion industry.
    - These operations contribute significantly to the country's economy, highlighting Darling Dresses' importance in the regional market.
  - **Mention Local Employment Contributions:** Acknowledge how these operations contribute to local employment in Myanmar.  
**Example:**
    - Darling Dresses' presence in Myanmar provides valuable employment opportunities and stimulates economic growth in local communities.
    - However, the company's operations are challenged by the complex social and political environment, impacting worker welfare and production processes (UN 2021; Tanaka 2020; Maung 2023).
- **Discussing the Nature and Impact of Involvement (Suggested 40-50 Words):**
  - **Elaborate on Business Activities:** Dive deeper into how Darling Dresses conducts its business in Myanmar, including any direct investments or collaborations with local suppliers.
  - **Discuss Economic and Social Impacts:** Cover how these activities impact the local economy and workforce, considering both positive

contributions and challenges, like the impact of political instability and labor issues on production and brand reputation

- **CSR Challenges:** Briefly introduce the CSR challenges in operating within Myanmar's complex environment.

**Example:**

- Operating in Myanmar presents significant CSR challenges for Darling Dresses, navigating a landscape marked by political instability and human rights concerns.
- These challenges include dealing with unstable infrastructure, environmental impacts, and legal risks, complicating the company's CSR efforts (European Parliament 2021; UN 2022; OECD 2013; Sampath et al. 2018).

Slide Visualization:

- **Overview of Business Activities in Myanmar:**
  - Include a visual, such as a pie chart or graph, showing the scope of operations (e.g., number of factories, employees, or volume of production).
- **Nature of Involvement:**
  - Use icons or images to visually represent these activities (like images of factories, textile materials, and local workers).
- **Current Challenges and Opportunities:**
  - Consider adding a brief bullet-point list highlighting key challenges (like political instability) and opportunities (like economic development).

## IV. Key Stakeholders and Their Impact

- ★ Expected Outcome: Highlights the various groups affected by Darling Dresses' operations in Myanmar and examines their diverse impacts.
- ★ Importance: Essential for understanding the broader social and ethical ramifications of the company's actions on different stakeholders.

Suggested Script Structure:

- **Define Detailedly Stakeholder Impact (Suggested 40-50 Words):**
  - First, identify all stakeholders impacted:
    - Employees and workers in the garment factories in Myanmar.

- Local suppliers and business partners in Myanmar.
- Customers and investors with an interest in ethical and sustainable business practices.
- NGOs and human rights organizations monitoring the situation in Myanmar.
- Continue with: "For example, local workers benefit from employment opportunities, but may also face challenges due to the political situation. Similarly, our consumers are increasingly concerned about ethical sourcing."
  - This part elaborates on how each stakeholder group is affected, both positively and negatively.
- CSR Considerations: Briefly mention the importance of CSR in managing these stakeholder relationships.

**Example:**

- The need for comprehensive human rights due diligence in the supply chain.
- Addressing criticisms and concerns about continuing operations in Myanmar despite human rights concerns (ABC report on Australian companies in Myanmar).
- Balancing the company's economic interests with ethical responsibilities in a complex geopolitical context.

## Slide Visualization:

- **Identification of Stakeholders:**
  - Include a visual, such as a stakeholder map or a diagram, showing different groups like local workers, suppliers, customers, the local community, and shareholders.
- **Description of Impact on Each Group:**
  - Use bullet points or icons next to each stakeholder group to briefly describe their specific concerns or benefits (e.g., job creation for local workers, ethical dilemmas for consumers).
- **Highlighting the Complexity of Impacts:**
  - Optionally, add a brief note or graphic illustrating how these impacts interconnect, showing the complexity of the situation.

## Sources:

- Theory of Stakeholder:
  - [https://www.researchgate.net/figure/Creating-values-for-stakeholders-by-Freeman-et-al-2007\\_fig1\\_334176210](https://www.researchgate.net/figure/Creating-values-for-stakeholders-by-Freeman-et-al-2007_fig1_334176210)
  - [https://www.researchgate.net/publication/235476249\\_Managing\\_for\\_Stakeholders\\_Survival\\_Reputation\\_and\\_Success](https://www.researchgate.net/publication/235476249_Managing_for_Stakeholders_Survival_Reputation_and_Success)

## V. UNGPs and Darling Dresses' Responsibilities

- ★ Expected Outcome: Highlights Darling Dresses' responsibilities under the UNGPs, focusing on human rights and ethical practices.
- ★ Importance: This section is vital for linking Darling Dresses' operations to international standards and defining their ethical obligations.

### Suggested Script Structure:

- **Explaining UNGPs (Suggested 20-30 Words):**
  - Start with: "The UNGPs guide companies on how to operate responsibly, ensuring they don't harm people's rights."
  - Essence of UNGPs: Mention the key elements of the UNGPs:
    - Human rights due diligence (UNGP Clause 17).
    - Identifying and addressing actual and potential human rights impacts (UNGP Clause 18).
- **Discussing Darling Dresses' Alignment (Suggested 40-50 Words):**
  - **Challenges in Myanmar**: Discuss the unique challenges faced in Myanmar, such as dealing with political instability and its impact on human rights.
 

**Example:**

    - Navigating political instability and its direct impact on human rights and the safety of workers.
    - Adapting to changing regulatory environments and maintaining compliance with international standards amidst political upheaval.
    - Managing reputational risks associated with operating in a country facing intense international scrutiny over human rights issues.
  - **Responsibility and Strategy**: Emphasize Darling Dresses' commitment to respecting human rights (UNGP Clause 16) and its strategy to



engage stakeholders for a competitive advantage.

**Example:**

- Ensuring fair labor practices in their supply chain, particularly in garment factories in Myanmar.
- Actively working to mitigate any negative impacts on local communities affected by their operations.
- Engaging in transparent and responsible sourcing practices to avoid complicity in human rights abuses.
- **Training and Policy:** Highlight the training for employees and board members to understand the UNGPs, especially human rights due diligence.

**Example:**

- Reaffirming the company's commitment to the United Nations Guiding Principles on Business and Human Rights.
- Implementing robust due diligence processes to ensure human rights are respected within all aspects of their operations.
- Engaging with local stakeholders, including NGOs and human rights groups, to continuously assess and improve their human rights impact.
- **Supplier Engagement:** Mention the development of a screening process for suppliers to assess their compliance with human rights standards.

## Slide Visualization:

- **Introduction to the UNGPs:**
  - Include a simple graphic or icon representing the UNGPs to make the slide visually engaging.
- **Darling Dresses' Responsibilities Under UNGPs:**
  - Use bullet points to list key responsibilities, such as conducting due diligence, ensuring fair labor practices, and addressing any negative impacts on human rights.
- **Application to Myanmar Context:**
  - Optionally, add a brief case study or example illustrating how these responsibilities are being addressed or where improvements are needed.

## Sources:

1. UNGPs:  
[https://www.ohchr.org/sites/default/files/documents/publications/guidingprinciplesbusinesshr\\_en.pdf](https://www.ohchr.org/sites/default/files/documents/publications/guidingprinciplesbusinesshr_en.pdf)
2. Corporate social strategy: stakeholder engagement, competitive advantage:  
[https://www.academia.edu/57563399/Corporate\\_Social\\_Strategy\\_Stakeholder\\_Engagement\\_and\\_Competitive\\_Advantage\\_Bryan\\_W\\_Husted\\_David\\_Bruce\\_Allen\\_Cambridge\\_University\\_Press\\_New\\_York\\_2011](https://www.academia.edu/57563399/Corporate_Social_Strategy_Stakeholder_Engagement_and_Competitive_Advantage_Bryan_W_Husted_David_Bruce_Allen_Cambridge_University_Press_New_York_2011)
3. Social well-being becomes Darling Dresses' goal:  
<https://research.cbs.dk/en/publications/corporate-social-responsibility-strategy-communication-governance>

## VI. Evaluating Our Presence in Myanmar

- ★ Expected Outcome: Provides a comprehensive evaluation of Darling Dresses' operations in Myanmar, considering ethical, economic, and political factors.
- ★ Importance: Crucial for assessing the implications of continued operation or withdrawal, ensuring informed and responsible decision-making.

### Suggested Script Structure:

- **Introducing the Decision-Making Factors (Suggested 20-30 Words):**
  - Begin with: "Our decision to stay or leave Myanmar isn't simple. It's influenced by multiple aspects, from how we impact local people to our company's goals."
  - Highlight Complexity: Briefly mention the complexity and multi-dimensional nature of the decision.
    - Interplay of Factors: The decision intertwines ethical responsibilities, economic impacts, and strategic business interests, each influencing and being influenced by the others.
    - Balancing Challenges: Balancing ethical considerations with economic realities and strategic goals in a politically unstable environment presents a unique, complex challenge.
- **Detailing Each Factor (Suggested 40-50 Words):**
  - Ethical Implications:
    - Discuss the ethical challenges of operating in a politically unstable environment.
    - Consider the human rights implications and responsibilities as per the UNGPs.

**Example:**

- Evaluating the ethical dilemma of operating in a region with human rights concerns.
- Balancing profit motives with moral responsibility towards vulnerable groups in the supply chain.
- Considering the impact of their decisions on the reputation and ethical standing of the company in the global market.
- Economic Effects:
  - Explore the impact of the company's presence on local communities, including employment and economic stability.
  - Assess the challenges posed by the local macroeconomic conditions, like currency devaluation and inflation.
  - Understanding the broader economic impact on Myanmar's communities, such as contribution to local economies and potential displacement issues.
  - Considering how changes in business operations could influence the socio-economic stability of local communities.
- Business Strategy Alignment:
  - Reflect on how these ethical and economic considerations align with Darling Dresses' broader business strategy.
  - Include the importance of social responsibility and stakeholder engagement in their corporate strategy.
  - Weighing the risks and benefits of operating in Myanmar in terms of market opportunities, supply chain efficiency, and brand image.

## Slide Visualization:

- **Broad Range of Factors to Consider:**
  - Use a graphic, like a decision tree or a list, to visually represent these factors.
- **Detailed Breakdown of Factors:**
  - Use icons or small illustrations next to each factor to make the slide more engaging and easier to understand.
- **Highlighting the Complexity of the Decision:**
  - Optionally, add a brief note on the interplay between these factors, showing how they are interconnected and impact the overall decision-making process.

## VII. Recommendation and Justification

- ★ Expected Outcome: Presents a well-justified recommendation on whether Darling Dresses should continue or cease operations in Myanmar.
- ★ Importance: This is the crux of the presentation, where you provide a strategic direction based on the analysis, aligning with CSR and ethical considerations.

### Suggested Script Structure:

- **Announcing the Decision (Suggested 20-30 Words):**
  - Start with: "After considering all factors, my recommendation for Darling Dresses is to [your decision]. This aligns with our overarching goals and values."
  - This introduction makes your stance clear right from the beginning.
- **Explaining the Justification (Suggested 40-50 Words):**
  - Ethical Considerations: Highlight the importance of respecting human rights and ethical implications of working in a politically unstable region.

#### Example:

- Prioritizing human rights and ethical standards in business operations, especially in challenging environments like Myanmar.
- Responding to stakeholder concerns and criticisms, as highlighted in the upcoming report and social media comments, regarding the company's operations in Myanmar.
- Aligning business practices with international standards and guidelines, such as the United Nations Guiding Principles on Business and Human Rights.
- Expected Outcomes: Discuss what outcomes you anticipate from this decision, both positive and negative.

#### Example:

- Enhancing the company's reputation and trust among customers and investors through responsible decision-making.
- Potentially facing short-term financial and operational challenges due to changes in the supply chain.
- Contributing to broader discussions and actions on ethical business practices in politically unstable regions.
- Stakeholder Impact: Discuss how the decision affects various stakeholders, including local communities, employees, and suppliers.

- Business Strategy: Explain how the decision aligns with Darling Dresses' long-term business strategy, including aspects of social responsibility and sustainability.
- Commitment to CSR and Ethics: Emphasize how this decision reflects the company's commitment to corporate social responsibility and ethical practices.

**Example:**

- Demonstrating a strong commitment to corporate social responsibility by making decisions that prioritize ethical considerations over profit.
- Establishing Darling Dresses as a leader in ethical business practices within the fashion industry.
- Reinforcing the company's dedication to upholding human rights, fair labor practices, and sustainable operations as core values.
- Careful Evaluation: Emphasize that each aspect was carefully considered to arrive at this conclusion.
  - Mention the process of weighing the ethical, economic, and strategic factors against each other.
  - Indicate the involvement of various departments or experts (like the CSR manager) in this decision-making process.

### Slide Visualization:

- **State Your Recommendation:**
  - Use a distinct visual element, like a checkmark or cross, to symbolize the decision clearly.
- **Justification for the Recommendation:**
  - Use bullet points to list the key reasons supporting your recommendation, making it easy for the audience to follow your rationale.
- **Implications of the Recommendation:**
  - Optionally, include a brief graphic or chart that illustrates the potential outcomes or impact of your recommendation.

## VIII. Implementation Strategy

- ★ Expected Outcome: Details a clear, actionable plan for implementing the recommendation, considering CSR objectives and practical constraints.
- ★ Importance: This section translates the recommendation into actionable steps, demonstrating a practical approach to tackling the complex situation.

## Suggested Script Structure:

- **Introducing the Strategy (Suggested 20-30 Words):**
  - Begin with: "Our strategy to [your decision] involves a structured approach, starting with [first key action]."
  - This introduction sets the stage for the detailed implementation plan.
- **Explaining Each Step (Suggested 40-50 Words):**
  - Initial Steps:
    - Begin by detailing the first few actions in the strategy, such as engaging with local stakeholders or conducting further human rights due diligence.
    - Mention specific actions like reviewing supplier practices or enhancing employee training on UNGPs.
  - Intermediate Steps:
    - Discuss intermediary actions like adjusting business practices to better align with ethical standards and CSR objectives.
    - Include steps like developing a more robust screening process for suppliers and partners in Myanmar.
  - Final Steps:
    - Outline the concluding steps, such as formalizing new policies or launching community support programs.
    - Emphasize the implementation of a comprehensive communication strategy to keep all stakeholders informed.
  - Alignment with CSR Objectives:
    - State that each step is designed to ensure alignment with the company's CSR objectives, including ethical operations and stakeholder engagement.
    - Highlight the commitment to a smooth transition that respects both business goals and local community needs.
  - Actionable Steps: Clearly outline practical and actionable steps in the implementation process.

### **Example:**

1. Conduct a thorough human rights impact assessment in Myanmar.
2. Develop an exit strategy from regions with severe human rights violations.
3. Identify and establish relationships with new ethical suppliers.

4. Create support programs for affected workers and communities in Myanmar.
  5. Enhance communication and transparency with stakeholders about these changes.
- Timeline and Resources: Mention the expected timeline and resources required for each step.

**Example:**

1. Human Rights Assessment: Complete within 3 months, using internal audit teams and external human rights experts.
  2. Exit Strategy Development: 6 months, requiring strategic planning resources and legal consultation.
  3. Supplier Transition: 1-year timeframe, involving the supply chain management team and financial investments for new partnerships.
  4. Support Programs: Initiate within 6 months post-exit, utilizing CSR funds and collaborating with local NGOs.
  5. Communication Plan: Ongoing, engaging the public relations and marketing departments.
- Monitoring and Evaluation: Highlight the importance of ongoing monitoring and evaluation to adjust the strategy as needed.

**Example:**

- Regularly monitor the human rights situation and the impact of the company's activities in Myanmar.
- Evaluate the effectiveness of new supplier relationships and the impact on the company's operations and reputation.
- Continuously assess the effectiveness of support programs for workers and communities.
- Adjust strategies based on feedback from stakeholders, market conditions, and compliance with international human rights standards.

## Slide Visualization:

- **Outline the Implementation Steps:**
  - Use a flowchart or a numbered list to visually represent the stages of implementation.
- **Detail Each Step:**

- Accompany each step with a brief description or bullet points, keeping the information clear and concise.
- **Considerations for Successful Implementation:**
  - Optionally, add a sidebar or a small section highlighting critical factors for successful implementation, like stakeholder engagement or risk management.