

Working Group on Business and Human Rights

Companion note II to the Working Group's 2018 report to the General Assembly (A/73/163)

Corporate human rights due diligence – Getting started, emerging practices, tools and resources

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Background

This note is an annex to the [Working Group's General Assembly report, A/73/163](#), which takes stock of business and government action to advance the implementation of corporate human rights due diligence as set out in the [Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework](#). The report highlights emerging good practices that should be built upon and scaled up in order to address gaps in current practice. The present note includes lessons from getting started on corporate human rights due diligence and overview of tools and resources. A separate companion paper ([companion note I](#)) by the Working Group provides further background and answers to frequently asked questions about the human rights due diligence concept.

Scaling up effective human rights due diligence in business practice worldwide is a key objective for the Working Group. Its thematic work on this topic is available at <https://www.ohchr.org/EN/Issues/Business/Pages/CorporateHRDueDiligence.aspx>. OHCHR's [Interpretive Guide on the corporate responsibility to respect human rights](#) provides detailed explanation of how to understand the Guiding Principles' human rights due diligence standard.

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Key message: just get started

Business enterprises can no longer cite a lack of knowledge as an excuse for not getting started with human rights due diligence. Since 2011 practical lessons learned by pioneers¹ have been accumulating and numerous tools to support business enterprises across sectors have been developed. The Working Group sought to tap into experiences of early adopters and unpack aspects of the process to implement human rights due diligence, including on how to get started, the journey, and key milestones.²

While the human rights due diligence process of an individual business enterprise needs to be tailored or customized to its particular situation and risk profile, depending on sector, operating contexts and business model, successful strategies for getting started look surprisingly similar across sectors. Several of the identified lessons learned to date are presented here, but it should not be seen as an exhaustive list of aspects.

Getting started – the first step is identification

Due diligence involves various processes and has multiple objectives. The most important purpose is to prevent adverse impacts. The first task in doing this is to identify specific actual or potential adverse impacts related to an enterprise's activities or its business relationships. Each potential impact identified will have to be assessed for its likelihood and severity. Every actual impact identified will need to be addressed. The steps after identification will depend upon the adverse impacts or the risks of adverse impacts identified, but in essence, the first step is identification.

This identification is an iterative process involving repetition and refinement as more is learned and as situations change. Assessment of some potential adverse impacts that have been identified will mean that further steps are not necessary. Due diligence is a set of continuous processes. New potential and actual adverse impacts will be identified either because of changes in the enterprises' activities or relationships or because of other developments such as new information.

The Guiding Principles clarify that the responsibility of an enterprise is created by its relationship with an adverse impact. The relationship is determined by whether the enterprise causes or is likely to cause an adverse impact, contributes to or is likely to contribute to an adverse impact, or is linked to or is likely to become linked to an adverse impact.

The essential idea is that due diligence must be conducted with respect to specific adverse impacts affecting the realization of specific human rights. Getting started means coming up with a list of adverse impacts that should be considered first. The good news is that should not be difficult. Most of the risks of adverse impacts associated with an enterprise's activities are already well known and easy

¹ A publicly available description of one company's experience is Total's "Human Rights Briefing Paper Update 2018" that describes its journey, roadmap and overall approach to managing human rights risks: https://www.sustainable-performance.total.com/sites/shared/sustainable/files/atoms/files/total_-_human_rights_briefing_paper_update_april_2018.pdf.

² The Working Group interviewed a number of organizations that advise business enterprises on human rights due diligence, including: Article One, BSR, Danish Institute for Human Rights, DLA Piper, Entreprises pour Droits de l'Homme (EDH), Ergon Associates, Ethical Trading Initiative, EY Japan, Global Business Initiative on Human Rights (GBI), Global CSR, International Council on Mining and Metals (ICMM), IPIECA, NomoGaia, Pluto & Associates, Responsible Business Alliance, Shift, Triponel Consulting, TwentyFifty. In addition, interviews were conducted with experts from the investment community, including from EIRIS Conflict Risk Network, the Investor Alliance for Human Rights and the Principles for Responsible Investment (PRI). The Working Group also interviewed experts in several companies on their experiences of implementing human rights due diligence, including: Hilton, Marks & Spencer, Nestlé, Rio Tinto, Tesco, and Total. Experts from civil society organizations working on issues related to corporate human rights due diligence were also interviewed, including Conectas, CORE, OECD Watch, and SOMO. The Working Group is grateful to all the organizations that contributed. The Working Group alone is responsible for how the findings are presented and may not necessarily reflect the views and opinions expressed by those interviewed. This acknowledgment should not be read as an endorsement of these organizations and companies in general.

to identify. Getting an initial understanding of human rights risks does not have to be complicated. Most sector risks can be identified through open source information.

Enterprises should begin to consider the risks of adverse human rights impacts associated with the sector (or sectors) in which the enterprise is operating. For instance, the extractive sector must consider the human rights in communities affected by their projects, the garment sector must consider supply chain labour practices, and the information technology sector must consider the human rights affected when privacy is not adequately protected. These examples are only some of the risks that are obvious in these sectors. Sector risks will be associated by the nature of the products and production processes as well as with the way the sector is organized. Some risks are common to almost all sectors. As part of the identification process, the enterprise should go through the list of internationally recognized human rights.³

Enterprises should also look at the risks involved by the place in which activities are conducted or where their business relationships conduct their activities. These geographic risks most often concern the regulatory and governance frameworks that exist. The role of the state in protecting civil and political rights including the human rights of workers will affect the nature and extent of due diligence required. Discrimination, the existence of vulnerable groups, the level of corruption, situation with regard to public freedoms, and the environmental context present will suggest risks that should be assessed.

Enterprises should also consider their business relationships. For instance, the willingness and capacity of suppliers and their subcontractors to respect the human rights of workers and to conduct their activities within the appropriate legal framework where stakeholders' rights can be protected must be taken into account.

Getting started on the process

- After the first identification, the key part of further steps is to *recognize the risks* to human rights with which the enterprise may be involved.
- Human rights impact assessments and existing grievance mechanisms are the most effective ways of identifying actual impacts after the initial identification.
- Build on what you have. Map the systems and processes that are already in place. Avoid running against existing processes.
- Get a sense of where the gaps are: where do current processes fall short and how can they be improved to demonstrate respect for human rights.
- Focus on what you do and your impacts, reviewing own activities, supply chains and business relationships.
- Make abstract standards concrete. Focus on impacts on human rights.
- Show how the issues are related to what the company does. Often the company is stuck in compliance mode – focus on the most significant human rights risks linked to the company first can help.⁴

³ See: *Human Rights Translated 2.0: A Business Reference Guide*, Monash University in collaboration with the Office of the United Nations High Commissioner for Human Rights and the United Nations Global Compact, 2017. The publication explains “the meaning of universally recognised human rights in a way that makes sense to business” and illustrates, “through the use of real world examples, how human rights apply in a business context.”

⁴ Some tools use the term “salient” human rights risks to guide companies on where to focus their attention first. The Interpretive Guide defines salient human rights for a business enterprise as “those that stand out at being most at risk. This will typically vary according to its sector and operating context. The Guiding Principles make clear that an enterprise should not focus exclusively on the most salient human rights issues and ignore others that might arise. But the most salient rights will logically be the ones on which it concentrates its primary efforts.”

- Identify “enablers” and potential “blockers” within the organization and assess how to get them on board. Getting the legal department on board early will help as part of a cross-functional approach.
- Ensure buy-in from top management early on.
- Establish a cross-functional working group from the beginning. Avoid a “siloed” approach.
- Engage stakeholders throughout the business, across all levels and functions, to ensure any approach reflects the practical reality of the business. This will greatly enhance implementation efforts.
- Develop a human rights policy and build in a revision clause.
- Conduct training for key internal functions on human rights – and most importantly it has to be tailored and in the vernacular of the audience. General human rights training alone or training that does not take into account the realities of the business can at worst be counterproductive.
- Undertake research on good practice examples in the same sector.

Roadmap

- The journey to implementing the corporate responsibility to respect human rights is not linear although the basic steps are already clarified in the Guiding Principles: get a sense of risks and impacts; develop policy commitment and due diligence process; establish grievance mechanisms. However, in reality they are not always in sequential order.
- Three basic elements of the roadmap for getting started with human rights due diligence: get a sense of the lay of the land through an overall risk and impact assessment, this should include engaging internal and external stakeholders to understand where and how human rights risks exist and are currently dealt with; map existing processes against risks and impacts; develop grievance mechanism(s).
- Understand gaps in existing systems and processes that can be improved to embed respect for human rights into company management systems and an enterprise risk management approach.
- The cost of due diligence should be considered before beginning all new activities.
- Do not forget remedy. One key purpose of grievance mechanisms is to provide “early warning”, which should help reinforce human rights due diligence. You cannot have good human rights diligence if you do not have a grievance mechanism in place.
- Do not forget upstream suppliers – do not only focus on downstream suppliers.
- Make a commitment to implement so that time does not become a show-stopper even if building systems and capacity will take time.
- Some suggest starting with HQ to lead by example and show subsidiaries and suppliers what is expected.
- In order to reach scale in effective due diligence for the supply chain, and especially “deep engagement” beyond the first tier, the business enterprise should convey an expectation that impacts will be prevented and addressed through human rights due diligence wherever relevant across business relationships. The most effective approach may be to require or set incentives for immediate/tier one business partners to carry out human rights due diligence and to “cascade” it through their own supply chains.

Milestones

- Recognition that risks and impacts to people should be at the centre. It is helpful to focus on this aspect before looking at how to get the processes in place.
- Recognition of the value of critical stakeholders (worker and community voice).
- Establishing a grievance mechanism.
- Revising operational policies and procedures and influencing core business decisions on the basis of increased human rights awareness.

- Entering into partnerships with NGOs and trade unions to strengthen human rights due diligence.
- Joining multi-stakeholder initiatives to address supply chain problems or systemic challenges.
- Being transparent about risks and processes to address them. Recognition that being transparent about risk and impact assessments can be a significant opportunity for demonstrating respect for human rights, which might mean publishing information about these assessments provided commercial sensitivities and risks to individuals' rights are also considered.

Factors that enable change

- Leadership from the top and true commitment from the highest level is highlighted among the most important factors.
- Bringing the legal department on board as part of a cross-functional approach and building understanding that risks of human rights impacts also involve risks to the business enterprise.
- It is equally important to achieve sufficient understanding and buy-in across functions on what human rights means for the business and for their function in practice. For example, salient issues may be different for a security manager than for a procurement manager. Using the vernacular of different business functions is critical for achieving understanding, and in some cases it may be necessary to make the “business case”, especially when human rights risks are tied to the core business.
- Building trust with both internal and external stakeholders is a key aspect. For example, experiences suggest that participants' trust in the content of human rights training and capacity-building (and in who is delivering that training) needs to be taken seriously.⁵
- Coordination across functions and regular meetings at working level to sustain awareness-raising and develop and revise action plans.
- Adequate budgets for functions in charge of coordinating human rights due diligence.
- The employee(s) coordinating the work internally needs to be empowered to engage across functions.
- A culture of transparency within the company, including on negative human rights impacts.
- Constructive engagement with trade unions.
- Constructive engagement with industry peers to share data, difficult lessons learned and approaches for addressing systemic issues.
- Engagement with NGOs and CSOs, and dialogue also with the critical campaigning NGOs.
- Involvement in multi-stakeholder initiatives/sector collaborations.
- Learning from other areas, such as anti-bribery/corruption, health and safety, employee relations, integrity, and environmental protection, that have been on similar journeys.
- Some experiences suggest that the most successful implementation processes have happened in companies that immediately appreciate that the Guiding Principles is the global minimum standard and that human rights due diligence is simply what they need to do.

How long does it take?

- Changing mindsets take time. Changing a code of conduct can be done over night, but real change takes time, as it requires engagement with staff throughout the enterprise and engagement with the board. Typically the experience is that creating behavioural change across an organization can take years and is an ongoing process.
- After the initial assessments of potential and actual impacts, the experience is that it may take several months to get deeper understanding of the issues across relevant functions, which needs to be complemented with capacity building for relevant employees and functions.

⁵ See <https://gbihr.org/updates/trust-a-crucial-component-for-companies-to-get-human-rights-right-reflectio>.

- Often the initial process is driven by an individual or a small group of individuals with personal commitment and passion, but in order to achieve culture change, ultimately the company processes cannot depend on one person.
- However, the fact that mindset and culture change takes time, should not be used as an excuse.
- The pace of change also depends on the budget, focus and executive backing of the company's human rights efforts. Some companies never leave 'the infant stage' while others can advance relatively quickly (e.g. within one year).

A continuous journey

Companies that have had human rights policies and due diligence processes for a number of years, stress that getting to that stage is a long and continuous journey. It involves learning by doing and continuous improvement.

When working with suppliers and other business relationships in the supply chain – and especially when it is beyond tier one and in complex environments – progress can be slow, but committed engagement over time pays off in better prevention and trust among stakeholders.

The Guiding Principles also stress that human rights due diligence needs to be integrated across all corporate functions.⁶ Practical experiences suggest that a critical point in the journey is to reach a level of awareness when employees know when to raise the flag. Achieving this will require training and development of internal guidance notes on what action is needed on how to respond when potential and actual human rights impacts are identified. Practical implications will differ across functions, but a cross-cutting aspect is to see risks to human rights as risks to the business.

Even among early adopters of human rights due diligence across the enterprise, it is acknowledged that it is a journey that is still ongoing. For example, one area that is often mentioned for being behind in integration of human rights even among the “pioneers” is marketing.

Another issue for integration across functions is the need for policy coherence. For example, good policies and processes can be undermined and become less credible if the business enterprise at the same time engages in harmful litigation against human rights defenders, civil society organizations or public authorities raising legitimate concerns about the company's involvement in human rights abuse; or conducts lobbying for tax schemes and lower social standards that may undercut States' abilities to realize human rights in many areas.

Should companies engage external expertise?

Anecdotal records suggest that many companies do not have the necessary expertise to implement effective human rights due diligence, but that the right expertise can also be difficult to find externally. The Working Group heard several examples of external consultants lacking an adequate understanding of the Guiding Principles – either having no knowledge about them whatsoever or lacking an understanding of their operation and how they should be interpreted. A typical example of the latter is when consultants conflate negative and positive impacts and fail to stress the importance of first preventing and addressing adverse human rights impacts (“do no harm”) before jumping to other efforts of “doing good”; these are two separate concepts and the latter does not absolve a failure to comply with the former.

Another example is the emergence of checklists and “off-the-shelf” policies and human rights due diligence guidance aimed at demonstrating respect for human rights by following a checklist or series of questions and steps. According to Guiding Principle 17, human rights due diligence “Will vary in complexity with the size of the business enterprise, the risk of severe human rights impacts, and the nature and context of its operations”. Human rights due diligence is an iterative process aimed at

⁶ See e.g. a publication by CSR Europe on practical experiences of embedding human rights due diligence procedures across functions, https://www.csreurope.org/sites/default/files/uploads/Human_Rights_Blueprint_0.pdf.

developing companies' management and enterprise risk management systems to demonstrate respect for human rights. This means it will look different in different circumstances.

One interviewee suggested that corporate responsibility and sustainability advisors should be held liable if they do not make their company clients aware of the Guiding Principles as a global minimum standard. If they are not experts on business and human rights and do not have experience advising on the Guiding Principles, they should have a disclaimer to clarify they do not have such expertise. Companies should ensure they get the right expertise, for example by consulting with established business networks and industry associations and recognized business and human rights experts. Consultants and advisors must ensure they have adequate expertise and understanding of relevant transnational norms and standards so as to ensure they do not create future legal risks for businesses or themselves as a result of inadequate or incorrect advice.

Human rights due diligence for SMEs

All business enterprises regardless of size are expected to conduct human rights due diligence. At the same time, the Guiding Principles recognize that small and medium sized enterprises (SMEs) may have less capacity and more informal processes and management structures than larger companies, so their policies and processes will take different forms. However, some SMEs can potentially have severe human rights impacts, which will require effective human rights due diligence measures that correspond to the severity of the impacts – regardless of their size. The “due” in due diligence is that the process must be commensurate with the severity and likelihood of the risk.

Experiences of business enterprises participating in the Ethical Trading Initiative (ETI), for example, indicate that SMEs “can feel daunted at the prospect of evaluating risks in far flung supply chains, especially when there are deeply ingrained and complex social problems, such as caste or gender discrimination. SME’s are likely to have much less leverage than multi-national enterprises, and attempting to address difficult or politically sensitive issues, such as the lack of freedom of association, can often feel like a fruitless exercise.” On the other hand, SMEs often have more flexibility than larger companies, which means they can potentially respond quicker and more effectively to changes in the context of the supply chain. They can also often engage in more direct ways with their suppliers, and may need less complex impact assessments. Good practice experiences exist, and ETI suggests that more SMEs can lead the way.⁷

The Working Group has explored approaches that SMEs can take and how others can support them in better ways in a previous report.⁸ Among key recommendations, SMEs should:

- Seek support from employer and industry associations to learn about standards and tools for implementing the responsibility to respect human rights and how business operations may be involved in adverse human rights impacts.
- Use existing processes for reporting on responsible business conduct and sustainability as platforms for implementing the Guiding Principles.
- Draw on lessons from other compliance mechanisms and programmes, including environmental sustainability, health and safety, anticorruption and anti-trafficking.
- Utilize peer support systems within and across different sectors to share knowledge and experiences on the implementation of the Guiding Principles.

In order to support SMEs in meeting their responsibility to respect, larger companies should:

⁷ <https://www.ethicaltrade.org/blog/small-businesses-can-lead-way-when-it-comes-to-ethical-trade-heres-how>

⁸ https://www.ohchr.org/Documents/Issues/Business/ExSummary-WGBHR-SOE_report-HRC35.pdf

- Incentivize respect for human rights in their business relationships with SMEs enterprises by integrating the Guiding Principles in supplier codes of conduct and contractual clauses.
- Provide guidance and capacity-building for subsidiaries, partners and other business relationships involving SMEs on the implementation of the Guiding Principles aimed at empowering local knowledge and ownership.
- Provide guidance to SMEs partners on best practices towards the implementation of the Guiding Principles.

Business and peer group associations should:

- Raise awareness on the responsibility to respect of human rights throughout their membership and support development of practical tools for SMEs that reflect their particular situation in the given context and sector.
- Use their memberships to promote the Guiding Principles and inform their members of the latest human rights developments.

Which corporate functions and processes are involved?

The concept of human rights due diligence in practice involves a range of different activities. Essentially it comprises integration of a human rights lens into enterprise risk and company management systems and across functions, decision-making processes, group entities and locations to building a comprehensive system for “knowing and showing” and actions to prevent and address potential and actual adverse human rights impacts.

The OECD Due Diligence Guidance for Responsible Business Conduct (RBC) suggests that “alignment across teams and business units in practice will depend heavily on an enterprise’s specific characteristics such as the nature of its activities, size, and the nature of the specific risks it faces. Enterprises can consider which units of their business operations could impact observance of its RBC policies to identify which must be considered in ensuring aligned objectives. These may include:

- Those making high-level decisions about the enterprise (e.g. boards and high-level management).
- Those in charge of compliance (e.g. legal, compliance, human resources, environment departments, on the ground management).
- Those making decisions about new business relationships (e.g. sourcing departments, procurement departments, sales departments, investment fund managers).
- Those in charge of development or oversight of products and operations linked to risk (e.g. product designers, operational and technical leads).
- Those responsible for sales and marketing of products or services. These units may also be involved in actually carrying out steps of a due diligence approach (such as developing RBC policies and implementing management systems or identifying or preventing and mitigating impacts).

Depending on an enterprise’s structure it will also be important to ensure alignment across subsidiary bodies, franchises or local offices with core commitments and processes, although these bodies may tailor their RBC policies to the local context.”

Human rights due diligence is multi-faceted and multi-layered

Examples of functions potentially relevant to implementation of human rights due diligence (drawn from the OECD Due Diligence Guidance)

- Sustainability, CSR, Ethical sourcing (typically the lead/focal point/coordinator)
- Legal
- Environment and/or social
- Human Resources
- Worker representatives, trade union representatives

- Operations, productions
- Compliance, ethics/integrity
- Procurement, supply chain, business relationships
- Sales and marketing
- Community development
- External affairs, reporting
- Risk Management
- Mergers and acquisitions teams
- Audit
- Senior Management
- Board/owners

Growing web of “drivers” for human rights due diligence?

In the research for the Working Group’s report, several “drivers” for why business enterprises have started undertaking human rights due diligence were identified. These were a mix of external and internal factors. Companies and organizations advising companies on human rights typically cite the following:

- A human rights crisis or scandal – typically amplified by NGO or media reports – leading to a realization that the enterprise needs to do better and put better human rights risk management and mitigation systems in place. Many business enterprises mention the Rana Plaza factory collapse as a “big wake-up call”, but also other crises including in Western countries (e.g. migrant workers abuse uncovered in various sectors).
- The incentives for acting in the wake of a crisis can be broken down further: concerns related to reputational risk; concerns about operational risk; and desire to do better (moral drivers).
- Increasing regulatory standards.⁹
- External pressure by financial institutions and the investment community:
 - Investors asking questions about human rights policy and processes for managing risks.
 - Rating agencies and benchmarks assessing companies’ human rights policies and risk management procedures.
 - Shareholder activism and engagement.
 - Conditions set by export credit agencies and development finance institutions.
 - Increasing ESG expectations in general. Several business enterprises cite the 2017 “annual letter to CEOs” from the CEO of Blackrock – the world’s largest asset manager – calling on companies to consider their impact on society under the heading of “A sense of purpose”, as having been useful for underpinning the internal drive toward enhancing human rights due diligence.¹⁰
- Business-to-business pressure exerted, for example, through supplier codes of conduct and contract clauses.
- Trade union pressure.
- Employee pressure, with employees calling for a human rights policy and asking about the enterprise’s approach in high-risk operations.
- “Natural evolution” of the corporate responsibility programme, where the enterprise becomes familiar with business and human rights frameworks and wants to learn more.
- Realization that adopting a human rights due diligence approach is simply the right thing to do, as the enterprise does not want to become involved in negative impacts.

⁹ For example, a study by EDH and B&L evolution provides an analysis of the first “vigilance plans” published by companies the French duty of vigilance law (May 2018): https://www.edh.org/userfiles/Edh_2018_Etude_EN_1.pdf.

¹⁰ <https://www.blackrock.com/corporate/investor-relations/larry-fink-ceo-letter>

- Realization that due diligence may help achieve more sustainable supply chains in operational and commercial terms.
- Realization that the “landscape is shifting”, in particular as human rights risks and legal risks increasingly converge (See also Companion note I).

Good practice approaches

The fundamental change that needs to happen is for a business enterprise to integrate into its operations a human rights lens that takes into account potential and actual adverse impacts on people, with a view to preventing and addressing such impacts. This needs to be done with due consideration to all the different components of the human rights due diligence process (assessing impacts; integrating and acting upon findings; tracking effectiveness of responses; communicating on how impacts are addressed) and remediation efforts.

There is a lot that individual business enterprises can do on their own and thus contribute to plugging gaps in current practice by learning from the emerging approaches and simply getting started. The following addresses some cross-cutting aspects identified by the Working Group.

Stakeholder engagement

Meaningful stakeholder engagement is important in all stages of human rights due diligence. Providing information and conducting surveys are not by themselves “stakeholder engagement”. Stakeholder engagement is a two-way process. Stakeholders should be provided with information that they need to make informed decisions about a company’s activities that concern them in a timely manner.

While there are big gaps in current practice, a number of good practice aspects are increasingly better understood. Key aspects of good practice include:

- **Engaging with and enabling critical voices** to raise concerns about potential and actual impacts: Engaging constructively and in good faith with critical voices, such as human rights defenders, trade union representatives and community members, helps to identify human rights risks. As part of efforts to identify potential and actual impacts, good faith engagement with human rights defenders can be an important source of intelligence in many contexts. Business enterprises also need to consider, as part of their human rights due diligence, the risks that such critical voices may face. Some business enterprises recognize that you cannot advance on human rights if you at the same time are involved in or linked to a company taking legal action against a human rights defender who has exposed human rights concerns related to operations and business relationships. The role of human rights defenders in enabling better human rights due diligence is straightforward, as some business practitioners recognize: how can you know what is going on, if you ignore or even allow suppression of information about human rights abuse? Guidance to support better integration of respect and support for human rights defenders as part of human rights due diligence is provided both by the Working Group¹¹ and others.¹²
- **Engaging directly with affected stakeholders:** Engagement with global human rights NGOs can provide valuable information about human rights impacts and ways to address them, but cannot replace engagement with directly affected stakeholders. Sometimes engaging with stakeholders on the ground may not be possible owing to security concerns and practical barriers, in which case credible NGOs can be useful proxies. However, consulting directly

¹¹ The Working Group is developing guidance on the implications of the Guiding Principles for engaging and safeguarding the rights of human rights defenders. See <https://www.ohchr.org/EN/Issues/Business/Pages/HRDefendersCivicSpace.aspx>.

¹² <https://www.business-humanrights.org/en/new-guidance-for-companies-encourages-action-to-support-civic-freedoms-human-rights-defenders-explores-opportunities-for-engagement>.

with communities and legitimate trade unions provides the best way to identify concerns and bring forward adequate actions and can help to strengthen preventive, mitigation and remediation efforts. In many contexts, especially where stakeholder dialogue is not part of “normal”, direct engagement is complicated and the level of trust tends to be low. Good practice suggests that business enterprises therefore need to invest sufficient time in the process and be prepared to change course of action based on concerns raised by stakeholders. Building trust takes time and ultimately proof that commitments are genuine. Other elements of good practice include clear communication to stakeholders about engagement processes, enabling community-based human rights impact assessments¹³ as relevant, ensuring that “invisible” worker and community member voices (i.e. those at particularly high risk of discrimination and marginalization) are taken into account, and developing gender-specific approaches to ensure that due diligence processes take into account gender-specific risks and impacts and that enable equitable participation of both women and men in engagement practices.¹⁴ Generally, operational-level grievance mechanisms that meet the effectiveness criteria set out in the Guiding Principles would provide a cost-effective and preventive approach for direct engagement with affected individuals and human rights defenders. A word of caution is also that not all stakeholder engagement is necessarily good practice – in particular if done in a selective or disingenuous way. An enterprise cannot define its responsibilities on the basis of the self-identification of its “stakeholders”.

- **Collaborative approaches for identifying and addressing potential and actual impacts:** Entering into partnerships with independent and critical organizations, such as civil society organizations and trade unions, can help strengthen processes to identify and address human rights impacts. Some large corporations in the food and beverage sector have conducted successful partnerships with NGOs (e.g. Oxfam) in order to strengthen the identification of human rights risks and impacts for both workers and communities in the supply chain and to develop credible mitigation approaches. This is a model that more business enterprises and NGOs should explore. Another successful model is provided by the Coalition of Immokalee Workers’ (CIW) Fair Food Program, a worker-driven partnership in the United States among farmers, farm workers, and retail food companies to ensure decent wages and working conditions for the workers who pick fruits and vegetables on participating farms.¹⁵ Among approaches for identifying and addressing adverse impacts on human rights of workers in supply chains, global framework agreements between international labour unions and transnational corporations represent a good practice model that should be more widely used.¹⁶ Business organizations and enterprises should recognize – as they increasingly do – the valuable and legitimate role of critical voices, such as human rights defenders and advocacy-focused civil society organizations and trade unions. Critical voices should also be ready to co-operate constructively and in good faith, as many increasingly do, and not to use tactics designed to cause damage to a business without first giving the business the chance to engage, or without recognizing and seeking to reinforce positive actions taken by businesses to address an issue which can be improved and built on, even if they have not yet met a perfect standard.

¹³ A useful tool is the "Getting it Right" guide, originally by Rights & Democracy; currently piloted by Oxfam America and FIDH. The Business & Human Rights Resource Centre provides a Community Action Platform to support communities and NGOs to identify and address business-related human rights impacts: <https://www.business-humanrights.org/en/community-action-platform>

¹⁴ See the work of the Working Group on gender and the Guiding Principles, <https://www.ohchr.org/EN/Issues/Business/Pages/GenderLens.aspx>.

¹⁵ The Program has been called “one of the great human rights success stories of our day” in the Washington Post. <http://www.fairfoodprogram.org/>

¹⁶ See <http://www.industrial-union.org/issues/pages/global-framework-agreements-gfa>.

Transparency and meaningful reporting

Disclosure on human rights due diligence is an area in which there is a significant gap between emerging good practices and the large majority of corporate sustainability reporting.¹⁷ Reluctance to disclose information about human rights risks and mitigation efforts may reflect perceived legal risks. However, good practices are emerging, spurred by several drivers that again may leverage further progress overall:

- Positive competition and a race to the top driven by benchmarks initiatives (both general such as the Corporate Human Rights Benchmark and other issue- or sector-focused benchmarks and rankings)¹⁸ and positive examples set by early adopters.
- Increasing push from investors for better and more meaningful disclosure on how human rights risks are being managed.
- A wider push for greater transparency that is increasingly felt at least in some industries. For example, research by Oxfam found that contract disclosure in the oil, gas and mining sectors is “an emerging global norm”.¹⁹
- Legal developments and growth in mandatory due diligence and reporting requirements for transnational corporations in some jurisdictions (discussed in section IV.C of the main Working Group report).

A company representative interviewed by the Working Group stressed that business should not fear transparency, as long as the approach is honest in describing risks, the processes in place to address the risks and the potential limitations of current approaches. This is supported by comments by legal representatives interviewed by the Working Group that business enterprises should always aim to set out what they actually intend to do, in unambiguous terms, and then take steps to ensure that is followed through.

On the other hand, it was noted, that if a business enterprise claims it has no risk of modern slavery in its supply chain, *that* should prompt further investigation. Similarly, a recent assessment by one law firm in relation to “modern slavery” reporting was that “for an increasing number of companies, the bottom-line benefits of human rights transparency to brand value outweigh the risks, including the potential litigation risks, associated with publishing detailed disclosures. A small number of companies are introducing bold supply chain information disclosure strategies: publishing information on specific instances of modern slavery in their supply chains, quantitative data on the results of supply chain audits, and, where the approach will not lead to a loss of proprietary information, their supplier lists.”²⁰

Core aspects of good practice include:

- **Clear recognition of what the risks to people are.** When conducting stand-alone human rights impact assessments for particular projects or operations or in high-risk contexts, making them publicly available in full or in part depending on the circumstances is a good practice.²¹
- **Accurate descriptions of the due diligence processes that the business enterprise has in place to address specific risks.** Indicators of good practice may be the number of affiliates that conduct regular human rights impact assessments; the percentage of tier-one businesses that have committed to implementing the Guiding Principles and require the same from their business relationships; the monitoring of identified human rights risks, which may include

¹⁷ E.g. one assessment of 102 ICT companies’ reports under the UK Modern Slavery Act found that only 14 met the minimum compliance requirements. See: <https://knowthechain.org/what-progress-have-companies-made-under-the-uk-modern-slavery-act/>

¹⁸ See the annex of the present note.

¹⁹ https://d1tn3vj7xz9fdh.cloudfront.net/s3fs-public/file_attachments/bp-contract-disclosure-extractives-2018-030518-en.pdf

²⁰ <http://humanrights.freshfields.com/post/102expj/modern-slavery-the-end-of-the-beginning>

²¹ For an overview of existing published HRIAs, see the annex of the present note.

auditing, especially when identifying the risks of severe impacts; clear statements on how business enterprises understand their responsibility, as opposed to trying to shift responsibilities; and evidence that resources are being spent on identifying and fixing problems.

The most important point is not necessarily the level of detail, but to be transparent and concrete about steps taken to address risks linked to activities, business relationships and geographies and the policies and processes put in place to address them.

Both business enterprises and investors highlight the “UN Guiding Principles Reporting Framework” as a useful tool to support meaningful reporting, as it provides “smart questions to which any company should have answers, both to know whether it is doing business with respect for human rights, and to show others the progress it is making.”²² To date there are eight “early adopters” of the framework and reportedly over 80 companies using it for public reporting and/or internal management.²³ The Global Reporting Initiative (GRI) – the world’s most widely used sustainability reporting guidance – also links its G4 reporting standard with the Guiding Principles,²⁴ and is currently working on elaborating on the connection. The Initiative has established a technical committee on human rights disclosure to explore further alignment, including how best to report on management approaches to due diligence. As the Initiative provides the most widely used non-financial reporting framework, this process holds great potential.

Beyond tier one

Managing human rights risks and impacts in supply chains can be extremely complex. Supply chains can involve hundreds or thousands of suppliers and several tiers, with suppliers typically providing services to more than one sector. Yet, the Guiding Principles clarify that the responsibility of a business enterprise to respect human rights relates to the adverse human rights impacts to which its operations, products and services are linked in all tiers of its value chain. Moreover, each business enterprise should ensure that its own practices, for example, selling defective parts or unhealthy ingredients, irresponsible purchasing practices, or low-cost, fast-delivery business models, do not contribute to adverse human rights impacts caused by entities in the value chain.

One approach for going beyond tier one involves “cascading” requirements down to the suppliers of suppliers. The most effective approach may be to require or set incentives for immediate/tier one business partners to carry out human rights due diligence (with clear requirements for documenting and demonstrating that this is being done) and incentivize the tier one suppliers with their own supply chain, and so on. Cascading can be enhanced through incentives and using “carrots” rather than “sticks” alone, with constructive engagement and support for aspects such as:

- Risk assessments
- Audits
- Training and capacity-building
- Establishment of grievance mechanisms

Large enterprises may be able to do so on their own, but collective approaches may be more cost effective, especially for business enterprises in the same industry, where they often have the same suppliers.²⁵ It may also be beneficial for suppliers, who may otherwise face human rights due diligence

²² <https://www.ungpreporting.org/>

²³ <https://www.ungpreporting.org/about-us/support-and-users/>

²⁴ https://www.globalreporting.org/resource/library/GRI-UNGP_LinkageDoc.pdf

²⁵ A new initiative launched in September 2018 involves major oil and gas companies cooperating to create an industry framework for human rights supplier assessments, where the aim is to “make it easier and more efficient for suppliers to demonstrate how they respect human rights and care for their people”. See e.g. <https://www.equinor.com/en/news/2018-09-24-human-rights.html>.

requirements from several buyers. This is the approach taken for example by the Responsible Business Alliance (former Electronic Industry Citizenship Coalition), which comprises business enterprises from electronics, retail, auto and toy companies working together to safeguard the human rights of workers and communities affected by the global electronics supply chain.²⁶

An important aspect is to ensure that the cascading is done with the objective of empowering local knowledge and ownership of human rights due diligence processes rather than attempting to push control down a supply chain. Strengthening the due diligence approach of entities throughout the supply chain is a key component of ensuring that appropriate human rights due diligence is taken across value chains, taking into account local circumstances.

Another critical consideration is that it is not done as a way to shift or limit responsibility, for example by shifting the responsibility to auditors. If the auditors fail in identifying adverse impacts, the responsibility to respect still applies for the enterprise. When identifying potential concerns, auditing or other monitoring can be part of the due diligence, and if actual or imminent impacts are found through the audit or other monitoring, it should help the enterprise in meeting its responsibility. If the audit/monitoring identifies that the enterprise is contributing to the impact caused by the business partner, Guiding Principle 19 clarifies that “it should take the necessary steps to cease or prevent its contribution and use its leverage to mitigate any remaining impact to the greatest extent possible.” If the audit/monitoring finds that the enterprise is not contributing to the impact, “but that impact is nevertheless directly linked to its operations, products or services by its business relationship with another entity, the situation is more complex”. Guiding Principle 19 clarifies that the appropriate action will vary according to the type of relationship and extent of leverage (for a general representation of the decision factors, see the matrix in the next section). An effective approach for strengthening accountability may be to require suppliers to carry out human rights risks and impact assessments, which can strengthen the due diligence approach of both the supplier and buyer.

Going beyond tier one may also involve identifying choke points or control points in the supply chains and assessing how well they are doing due diligence upstream, for example, smelters buying minerals or cotton traders buying cotton bales.

Building trust is also an essential component of effective component of engagement with suppliers, as many suppliers often feel they are not only over-burdened, but also that human rights requirements is another means by which to squash them further.

A key aspect of responsible supply chain management involves not only cascading human rights due diligence down the supply chain, but also ensuring that the business enterprise’s own practices do not undermine such efforts. A typical example concerns the purchasing practices in some sectors, which through excessive demands for cutting costs and reducing delivery times, can contribute to adverse impacts on the human rights of workers. Human rights due diligence should also be applied in this area in order to drive more responsible purchasing models and avoid cascading bad practice that may lead to adverse impacts on people.²⁷

New technology also offers the promise of innovative solutions for improving the way human rights impacts are tracked down the supply chain. Innovations involve technology to enable workers’ voices to be heard, which can enhance both due diligence and remediation approaches, including in supply chains.

Collaborative initiatives are also being explored in several sectors to use blockchain technology to monitor impacts at all nodes in the supply chain. This includes efforts in seafood supply chains to monitor food safety and possible involvement with forced and child labour, in agriculture to improve

²⁶ The recent “RBA Practical Guide to Implementing Responsible Business Conduct Due Diligence in Supply Chains” provides an overview of tools and practice examples for operationalizing responsible business conduct supply chain due diligence. <http://www.responsiblebusiness.org/media/docs/RBAPracticalGuide.pdf>

²⁷ See <https://www.ethicaltrade.org/issues/company-purchasing-practices>.

data collection and more favourable conditions for small-scale farmers, and in minerals sourcing to improve certification of minerals produced without use of forced and child labour.²⁸

At the same time, when using technology, due consideration needs to be given to the risks of undermining good practice. For example, technology to enable worker voice cannot replace or should not be used to undermine dialogue with workers and trade unions.

Building and exercising leverage

As part of applying due diligence throughout the value chain, business enterprises should convey an expectation that impacts will be prevented and addressed through human rights due diligence wherever relevant across business relationships. This can include requiring or setting incentives for immediate or tier-one business partners to carry out human rights due diligence and to cascade it through their own supply chains. Things go wrong even when good systems are in place, however. Gaining and seeking to exercise leverage becomes fundamental to human rights due diligence good practice when a company identifies adverse human rights impacts which are linked to its operations, products or services and caused by an entity with which it has a business relationship, for example, subsidiaries, suppliers, buyers, distributors, Governments or joint-venture partners.

Building and exercising leverage in business relationships to end and mitigate human rights abuse presents a range of practical dilemmas. Experiences suggest that leverage can be exercised in several different ways, both through traditional commercial levers, such as contracts, and through unilateral or collective engagement. Examples include:²⁹

- Traditional commercial leverage through contracts, audits, bidding criteria, commercial incentives, questionnaires and financial incentives.
- Broader business leverage through capacity building, presenting a unified voice from each business department, and referencing international or industry standards.
- Leverage together with business partners through driving shared requirements of suppliers; and bilateral engagement with peer companies.
- Leverage through bilateral engagement, which may involve engaging civil society organizations with key information, and engaging multiple actors who hold different parts of a solution.
- Leverage through multistakeholder collaborations, through driving shared requirements of suppliers and using convening power to address systemic issues.

When direct links with human rights impacts caused by business relationships are identified, and when determining appropriate action, Guiding Principle 19 sets out the issues that need to be considered for how to exercise leverage in line with the corporate responsibility to respect. The Interpretive Guide clarifies the key factors, in general terms, in the following decision matrix:

²⁸ <https://www.hermes-investment.com/blog/eos/blockchain-supply-chain-transparency-and-human-rights-management/>.

²⁹ Shift, “Using Leverage in Business Relationships to Reduce Human Rights Risks”. 2013. This publication contains examples of how companies have used these different types of leverage with suppliers, governments, joint venture partners and others.

	Have leverage	Lack leverage
Crucial business relationship	<p>A.</p> <ul style="list-style-type: none"> ➤ Mitigate the risk that the abuse continues/recurs ➤ If unsuccessful 	<p>B.</p> <ul style="list-style-type: none"> ➤ Seek to increase leverage ➤ If successful, seek to mitigate risk that the abuse continues/recurs ➤ If unsuccessful, consider ending the relationship;** or demonstrate efforts made to mitigate abuse, recognizing possible consequences of remaining
Non-crucial business relationship	<p>C.</p> <ul style="list-style-type: none"> ➤ Try to mitigate the risk that the abuse continues/recurs ➤ If unsuccessful, take steps to end the relationship* 	<p>D.</p> <ul style="list-style-type: none"> ➤ Assess reasonable options for increasing leverage to mitigate the risk that the abuse continues/recurs ➤ If impossible or unsuccessful, consider ending the relationship*

* Decisions on ending the relationship should take into account credible assessments of any potential adverse human rights impact of doing so.

** If the relationship is deemed crucial, the severity of the impact should also be considered when assessing the appropriate course of action.

The possibility of disengagement is a key aspect. The Guiding Principles clarify that ultimately a business relationship may have to be terminated if efforts to exercise leverage aimed at addressing an adverse human rights impact prove unsuccessful. Emerging practice suggests that it is most effective to be clear about the possibility of disengagement upfront when entering into new business relationships should adverse human rights impacts be identified and unaddressed. As with other business decisions, exercising human rights due diligence on potential disengagement is another critical aspect of good practice.³⁰

One good practice example was discussed at the 2016 Forum on Business and Human Rights which involved a fast-moving consumer goods company (FMCGs) that decided to end a business relationship with a packaging supplier in Pakistan after discovering child labour in its supply chain. The FMCGs company left open the prospect of reestablishing the relationship with the packaging supplier if the abuse was adequately addressed. As a result of this, as well as other pressures, the packaging company terminated its contract with its supplier that used child labour and it sped up its child labour remediation action plan to move affected children from work into schools and compensate parents for loss of income with skills development for additional income. As a consequence, the business relationship was restored.³¹

Addressing systemic issues

In essence, systemic issues are rooted in governance deficits, and contexts characterized by such deficits increase the need for heightened due diligence by the enterprise. This does not mean that business enterprises are expected to solve every development problem that they encounter. That would neither be reasonable nor possible, and is not what is implied in the Guiding Principles. However, they do need to demonstrate that they exercise due diligence to address potential and actual impacts linked to their operations to the maximum of their ability.

³⁰ For a useful guide on disengagement, see <https://www.somo.nl/should-i-stay-or-should-i-go-2/>.

³¹ <https://www.ohchr.org/Documents/Issues/Business/ForumSession6/2016UNForumHighlights.pdf>

Mitigating human rights impacts in complex contexts typically involves a need to look at root causes. Some business platforms suggest that addressing root causes is the next frontier for business, and that it often requires businesses to work together.

Building collective leverage is the rationale behind a range of industry and multi-stakeholder initiatives (MSIs) oriented to business-related human rights impacts.³² The question about how effective MSIs have been in practice is a recurring theme, however. Participants at the 2017 Forum on Business and Human Rights observed that while MSIs are generally perceived to hold a lot of potential for improving the protection of human rights in business activities and supply chains, there is also broad agreement that most of them have not met their potential, in particular when addressing the third pillar of the Guiding Principles.³³ A key issue is lack of transparency with respect to accountability mechanisms, which makes it difficult to assess their effectiveness.³⁴ Another factor behind why MSIs have not reached their potential is that the involvement of governments has been relatively weak; a gap that also could be fixed.

Participation in such initiatives can constitute part of the human rights due diligence approach, but it does not change the responsibility of an enterprise when it is causing or contributing to adverse impacts. Moreover, for such participation to constitute part of the due diligence approach, it should be used as a way to gain leverage for addressing adverse impacts.

In recent years a number of initiatives to address specific and complex issues in supply chains have also been developed, all of which are premised on the understanding that these issues cannot be overcome by business enterprises acting alone. Some examples involving collaboration and partnerships between stakeholders include:³⁵

- Accord on Fire and Building Safety in Bangladesh (the Bangladesh Accord): a five year independent, legally binding agreement between global brands and retailers and trade unions designed to create safe working conditions in the country's garment sector, from which a number of global garment and retail companies are sourcing.
- ACT (Action, Collaboration, Transformation): an agreement between global brands and retailers and trade unions in the garment and textile industry to achieve living wages for workers through industry-wide collective bargaining linked to purchasing practices.³⁶
- Malawi Tea 2020 programme: a coalition of Malawian tea producers, trade unions, the largest international tea buyers, relevant certification standards, NGOs and donors, set up to provide living wages for workers through a collective approach.³⁷
- Leadership Group for Responsible Recruitment: a collaboration between business enterprises and expert organizations to drive positive change in the way that migrant workers are recruited and work towards the total eradication of fees being charged to workers to secure employment.³⁸
- Issara Insitute: an independent organization that partners with global brands and retailers to identify and eliminate trafficking risks in supply chains in South-East Asia, to improve

³² The Institute for Multi-Stakeholder Initiative Integrity (MSI Integrity) provides a publicly available database on transnational standard-setting MSIs. At the launch of the database in 2017, MSI Integrity documented 45 different MSIs that address responsible business conduct, with half explicitly addressing human rights issues. These 45 MSIs operate in over 170 countries on six continents. They engage over 50 national governments, over 9,000 companies, and over 65 Fortune Global 500 businesses with combined annual revenues of more than \$5.4 trillion dollars. <https://msi-database.org/database>

³³ UN Document, A/HRC/38/49.

³⁴ MSI Integrity and Duke Human Rights Center at the Kenan Institute for Ethics, *The New Regulators? Assessing the Landscape of Multi-stakeholder Initiatives: Findings from a database of transnational standard-setting multi-stakeholder initiatives*, June 2017.

³⁵ For some other recent examples, see: <https://ethicaltrade.org/blog/four-partnerships-address-some-complex-challenges-global-supply-chains>

³⁶ See <https://actonlivingwages.com/>.

³⁷ See <http://www.malawitea2020.com/>.

³⁸ <https://www.ihrb.org/employerpays/leadership-group-for-responsible-recruitment>

practices around labour recruitment, working conditions, victim protection, and enforcement of the law.³⁹

- A pilot model of collaboration between civil society organizations, State agencies, local authorities and mining companies, with support from some home State embassies, to provide systematic prevention and urgent measures to address violence and threats against human rights defenders in Colombia.⁴⁰
- Investor engagement to address root causes of human rights abuses in the cobalt supply chain.⁴¹

On a general note, an important good practice element for collective approaches is to include accountability mechanisms in the design.

Using human rights due diligence as entry point for contributing to the SDGs

Business strategies to contribute to the Sustainable Development Goals are no substitute for human rights due diligence. On the contrary, robust human rights due diligence enables and contributes to sustainable development. For businesses, the most powerful contribution to sustainable development is to embed respect for human rights in their activities and across their value chains, addressing harm done to people and focusing on the potential and actual impacts — as opposed to starting at the other end where there are the greatest opportunities for positive contribution.⁴² Businesses need to realize and accept that not having negative impacts is a minimum expectation and a positive contribution to the Goals. If a business does not have a clear understanding how all its activities may affect human rights, what is presented as a positive contribution to the SDGs might not reflect the real impact of its operations on sustainable development. In other words, “doing good” by contributing to the SDGs is not a substitute for ensuring that business enterprises prevent and address adverse impacts, which is the basis of the framework in the Guiding Principles. An important starting point is the recognition by some business leaders that respect for people is fundamental to achieving sustainable development. Notably, the Business and Sustainable Development Commission, which includes CEOs of large companies headquartered in China, India, Saudi Arabia, South Africa, Turkey, as well as the US and Europe has stated that: “Treating workers with respect and paying them a decent wage would go a long way to building a more inclusive society and expanding consumer markets. Investing in their training, enabling men and women to fulfill their potential, would deliver further returns through higher labor productivity. And ensuring that the social contract extends from the formal to the informal sector, through full implementation of the UN Guiding Principles on Business and Human Rights, should be non-negotiable.”⁴³

New initiatives are helping to strengthen the understanding how this connection works in practice.⁴⁴ Case studies developed by Shift, in collaboration with the World Business Council for Sustainable Development,⁴⁵ as well as forthcoming work by the German Institute for Human Rights,⁴⁶ seek to clarify how business enterprises can contribute positively to the SDGs by implementing human rights due diligence in line with the Guiding Principles. The Danish Institute for Human Rights is also developing guidance for businesses on using the Guiding Principles to direct their engagement with the 2030 Agenda for Sustainable Development to realize the human rights of all. This includes an

³⁹ See <https://www.issarainstitute.org/>.

⁴⁰ See <https://www.creer-ihrb.org/lideresydefensores>.

⁴¹ <https://www.hermes-investment.com/blog/eos/beyond-3ts-gold-cobalt-mining-drc/>

⁴² See the 10 key recommendations of the Working Group on the connection between the Guiding Principles and the Goals,

https://www.ohchr.org/Documents/Issues/Business/Session18/InfoNoteWGBHR_SDGRecommendations.pdf.

See also <https://www.business-humanrights.org/en/civil-society-urges-businesses-govts-to-put-human-rights-at-core-of-implementation-of-un-sustainable-development-goals#c162595>.

⁴³ Business & Sustainable Development Commission, *Better Business, Better World*, 2017, p. 17.

⁴⁴ See Shift’s framework for how business enterprises contribute to the SDGs by respecting human rights:

<https://www.shiftproject.org/resources/viewpoints/holistic-framework-business-respect-human-rights-sdgs/>

⁴⁵ <https://www.shiftproject.org/sdgs>

⁴⁶ <https://www.institut-fuer-menschenrechte.de/ueber-uns/ausschreibungen/wissenschaftliche-werkvertraege/>

online tool which illustrates with practical examples how businesses by dealing with their salient human rights issues can contribute to achieving the 2030 Agenda. Parallel to this, the Danish Institute for Human Rights is developing guidance for business giving a “deep-dive” of how human rights due diligence should be used to guide corporate engagement with the 2030 Agenda.⁴⁷

Going forward practical experiences coming out of such work should be shared widely and promoted in fora focused on SDGs implementation and the private sector’s contribution.

Special focus: Business lawyers

Human rights due diligence (and the reporting and remedial elements in particular) can pose dilemmas for business lawyers whose job it is to identify, analyse and advise on the management of legal risk. However, the best lawyers analyse legal risk, not in the abstract, but take full account of the client company’s background commercial and reputational issues, and in a manner that is consistent with the company’s “responsibility to respect”. They take into account the understanding that risks of human rights impacts also involve risks to the business enterprise.

Current challenges include that there is sometimes a lack of understanding of what is meant by “human rights risks” (where business lawyers sometimes have a too narrow understanding of human rights law, and not taking into account that it encompasses aspects such as environmental rights and standards, and labour rights and standards), and that there is a lack of a common language. This extends to an observed lack of understanding of the extent to which human rights impacts are legal issues for many companies (i.e. not just private security companies and weapons manufacturers). It may also include a lack of understanding by some lawyers of the links between human rights risks, legal risks, commercial risk and reputational risks and, specifically, a failure to appreciate that, even where no material legal risks can be identified, that there can still be commercial and reputational consequences coming from a company’s behaviour, especially since the endorsement of the Guiding Principles and the growing focus (by the public, financiers and investors and commercial partners) on the company’s performance on managing human rights risks. Another observation is that lawyers tend to get involved at a late stage in managing human rights risks, often only when there is a litigation process.

An increasing number of business lawyers, however, recognize that a “wise counselor” or “trusted advisor” should help their clients in implement their responsibility to respect human rights, including by undertaking human rights due diligence at an early stage (including in advising boards on strategic risks, preparing public disclosure reports, drafting contracts, negotiating agreements and structuring legal frameworks), which in turn will strengthen prevention and risk management overall.⁴⁸ Welcome resources and initiatives on which to build, include:

- The International Bar Association’s (IBA) Practical Guide on Business and Human Rights for Business Lawyers and Business and Human Rights Guidance for Bar Associations.⁴⁹
- IBA’s Handbook for company and commercial lawyers on Business and Human Rights, which provides an explanation for lawyers about the links between different kinds of risks (drafted with help and advice from practitioners from some big law firms).⁵⁰
- Bar association endorsements of the Guiding Principles, integrating the expectation of human rights risk mitigation in codes of conduct, and providing guidance for lawyers (e.g. American Bar Association; European Bars Federation; Japan Federation of Bar Associations; Geneva Bar Association; the Swedish Bar Association).
- A small, but growing number of large international law firms that include business and human rights in their services for corporate clients.

⁴⁷ Forthcoming on <https://www.humanrights.dk/business-human-rights>

⁴⁸ See e.g. Cees van Dam, “Enhancing human rights protection: A company lawyer’s business”; John Sherman, “When Counseling Clients on Risk, Lawyers Need to Take a Proactive Approach on Human Rights”, <https://www.shiftproject.org/resources/viewpoints/lawyers-proactive-risk-human-rights/>.

⁴⁹ <https://www.ibanet.org/LPRU/Business-and-Human-Rights-Documents.aspx>

⁵⁰ <https://www.ibanet.org/Handbook-for-lawyers/Introduction.aspx>.

- A small, but growing number of transnational corporations that recognize that human rights risk management need to be integrated in legal risk management processes.⁵¹ Typically they have established cross-functional working groups to oversee human rights due diligence processes that involve legal departments.
- The hardening of “soft law” principles helps the internal process of securing buy-in from the legal department. Recent experiences from the area of data privacy and the introduction of the EU GDPR show how quickly legal developments can have an impact on practice.
- Progress in other areas such as anti-bribery, ethics, and business integrity where legal departments typically have a central role.
- A fast developing transnational legal risk landscape.

Going forward, there is great potential for progress if more bar associations endorse the Guiding Principles, and law firms at large integrate advice on human rights due diligence as part of their core advisory services for corporate clients, beyond adding it as a “niche” service. Moreover, bar associations can play a role in advancing integration of business and human rights in professional qualification processes. **The Working Group therefore recommends that law firms and bar associations integrate human rights risk management in line with the Guiding Principles as a core element of the role of business lawyers as “wise counselors”.**

An adjacent field concerns the role of internal auditors and external assurance providers, who play an important role in assessing business enterprises’ corporate governance. Similar to business lawyers they can play an important role in advancing human rights due diligence in core corporate governance by aligning with the Guiding Principles. The recent Assurance Guidance on Human Rights provides a practical tool for how this can be done.⁵²

⁵¹ One example is Total’s internal guide on human rights for mergers and acquisitions teams.

⁵² <https://www.ungpreporting.org/assurance-guidance-launched/>

ANNEX

Rankings and assessments that include a focus on corporate human rights due diligence

In recent years several benchmark initiatives and assessments that evaluate corporate human rights due diligence have emerged. They include initiatives with a broad focus on the corporate responsibility to respect human rights, such as:

- The Corporate Human Rights Benchmark (CHRB)⁵³
- Analysis by the UNGPs Reporting Database⁵⁴
- A study by Vigeo Eiris⁵⁵

They also include assessments of due diligence approaches with a more specific industry or issue focus, such as:

- Know the Chain benchmarks (forced labour in global supply chains, to date covering the ICT, food and beverage, and apparel and footwear sectors).⁵⁶
- Ranking Digital Rights (covering the largest Internet, mobile and telecommunications companies).⁵⁷
- Responsible Mining Index.⁵⁸
- Research by the Principles for Responsible Investment (PRI) on implementation of the corporate responsibility to respect human rights (including all key components of human rights due diligence) in the extractive sector.⁵⁹

Tools and resources to support corporate human rights due diligence

The Guiding Principles provide the authoritative standard for corporate human rights due diligence, and are complemented by the OHCHR Interpretive Guide.

The 2017 *OECD Due Diligence Guidance for Responsible Business Conduct* of the Organization for Economic Cooperation and Development (OECD) is another important reference that provides authoritative clarification of the characteristics and implications of due diligence for responsible business conduct, of which human rights due diligence is a key aspect. Companion note I elaborates on the alignment between the Guiding Principles and the OECD guidance.

Beyond the international standards and guidance, a number of practical tools and resources have been developed by various organizations to support business enterprises in carrying out human rights due diligence. The following list provides a *non-exhaustive* overview of some tools identified by experts

⁵³ See <https://www.corporatebenchmark.org/>. The 2017 CHRB assessed companies in three industries – agricultural products, apparel and extractives – on their human rights performance (acknowledging that “results will always be a proxy for good human rights management, and not an absolute measure of performance”) against the UN Guiding Principles and other standards focused on specific industries and issues.

⁵⁴ See “Human rights reporting: are companies telling investors what they need to know?”, available at <https://www.shiftproject.org/resources/publications/corporate-human-rights-reporting-maturity/>. This study by the Shift Project assessed the “maturity” of human rights reporting by 74 of the world's largest companies based on information collected for the UN Guiding Principles Reporting Database. See <https://www.ungpreporting.org/database-analysis/>.

⁵⁵ See <http://www.vigeo-eiris.com/the-human-rights-responsibilities-of-business-in-a-changing-world/>. This study covered more than 3,000 companies headquartered in 35 countries, assessing “the degree to which listed companies around the globe commit and act to respect and promote, and prevent violations of, fundamental human rights, employees’ labour rights and non-discrimination at work in both their operations and their supply chain.”

⁵⁶ <https://knowthechain.org/benchmarks/>

⁵⁷ <https://rankingdigitalrights.org/index2018/>

⁵⁸ <https://responsibleminingindex.org/en>

⁵⁹ <https://www.unpri.org/download?ac=1797>

and practitioners advising companies on human rights due diligence.⁶⁰ Examples of expert resources are also included in Annex II of the OHCHR Interpretive Guide.

Comprehensive and getting started tools with practical examples and lessons

- Ethical Trading Initiative (ETI), *Human Rights Due Diligence Framework*. <https://www.ethicaltrade.org/resources/human-rights-due-diligence-framework>. (*A comprehensive guide on human rights due diligence with particular focus on human rights of workers and human rights due diligence in supply chains.)
- Global Business Initiative on Human Rights, Business practice portal, <https://gbihr.org/business-practice-portal>. (*Provides business-to-business peer learning on human rights due diligence, offering concrete examples of practice, case studies and insights drawn from company experiences. The portal is designed to support business practitioners working to implement respect for human rights in companies all around the world.)
- Global Compact Network Germany, Human Rights Due Diligence Info Portal, <https://mr-sorgfalt.de/en/>. (*Provides information on getting started, guidance for “advanced practitioners”, and a human rights capacity diagnostic.)
- Shift, Oxfam and Global Compact Network Netherlands, *Doing Business with Respect for Human Rights: A Guidance Tool for Companies*. <https://www.businessrespecthumanrights.org/>. (*A comprehensive resource on human rights due diligence with practical guidance for each of the key components set out in the Guiding Principles.)
- Shift, *Business and Human Rights Impacts: Identifying and Prioritizing Human Rights Risks*. <https://www.shiftproject.org/resources/publications/business-human-rights-impacts-identifying-prioritizing-risks/>. (*A brief practical resource on how to get started on human rights due diligence.)
- “UN Guiding Principles Reporting Framework”,⁶¹ <https://www.ungpreporting.org/>. (*Provides comprehensive guidance for companies to report on human rights issues in line with their responsibility to respect human rights set out in the Guiding Principles; it also provides a tool to assist companies with getting started on their human rights due diligence process through guidance on assessing risks and impacts and identifying gaps in existing processes.)

Tools focused on specific aspects of human rights due diligence

Assessing impacts:

- Danish Institute for Human Rights, *Human rights impact assessment guidance and toolbox*, <https://www.humanrights.dk/business/tools/human-rights-impact-assessment-guidance-and-toolbox>.
- Global Compact, Self Assessment Tool, <https://globalcompactselfassessment.org/aboutthistool>.
- Global Compact Network Germany, twentyfifty and German Institute for Human Rights, *Assessing human rights risks and impacts – Perspectives from practice*, <https://www.globalcompact.de/wAssets/docs/Menschenrechte/Publikationen/Assessing-Human-Rights-Risks-and-Impacts.pdf>.
- Nomogaia, *The business person’s guide to human rights risk assessment*, <http://nomogaia.org/tools/#item1>.
- Nomogaia, *Human Rights Impact Assessment Toolkit*, <http://nomogaia.org/tools/#item1>.

⁶⁰ Inclusion should not be read as endorsement or validation by the Working Group of the listed resources.

⁶¹ This is an external resource (non-UN), developed through the “Human Rights Reporting and Assurance Frameworks Initiative (RAFI)”, co-facilitated by Shift and Mazars. See <https://www.ungpreporting.org/about-us/>.

Engaging stakeholders:

- Global Compact Network Germany and twentyfifty, *Stakeholder engagement in human rights due diligence – A business guide*, https://www.globalcompact.de/wAssets/docs/Menschenrechte/stakeholder_engagement_in_humanrights_due_diligence.pdf.
- Shift, *Bringing a human rights lens to stakeholder engagement*, <https://www.shiftproject.org/resources/publications/human-rights-lens-stakeholder-engagement/>.

Communicating:

- “UN Guiding Principles Reporting Framework”. See <https://www.ungpreporting.org/>.

Supply chain management and business relationships:

- Global Business Initiative on Human Rights, Business practice portal, <https://gbih.org/business-practice-portal>.
- Shift, *From Audit to Innovation: Advancing Human Rights in Global Supply Chains*, <https://www.shiftproject.org/resources/publications/audit-to-innovation-advancing-human-rights-global-supply-chains/>.
- Shift, *Respecting Human Rights Through Global Supply Chains*, <https://www.shiftproject.org/resources/publications/respecting-human-rights-global-supply-chains/>.
- Shift, *Using Leverage in Business Relationships to Reduce Human Rights Risks*, <https://www.shiftproject.org/resources/publications/leverage-business-relationships-reduce-human-rights-risk/>

Context-specific human rights due diligence tools

- Business enterprises should consult country reports by UN human rights mechanisms and OHCHR as well as human rights NGOs and labour rights organizations for information about context-specific human rights risks.
- *The Human Rights and Business Country Guide*, developed by the Danish Institute for Human Rights, <https://www.humanrights.dk/business/tools/human-rights-business-country-guide>.
- *CSR Risk Check*, developed by CSR Netherlands, <https://www.mvorisicochecker.nl/en>.
- *BankRight*, a beta-version human rights “quick” risk checker for financial institutions with little human rights expertise, developed by Nomogaia, <https://nomogaia.herokuapp.com/>.
- Institute for Human Rights and Business, has country focused business and human rights programmes in three countries in different regions, <https://www.ihrb.org/focus-areas/programmes-home/>.

Issue- and sector-specific human rights due diligence tools

There are a number of issue- and sector-specific human rights due diligence tools for business.

- For an overview of guidance by OHCHR and the UN Working Group as well as by OECD, see Companion note I.
- The Business and Human Rights Resource Centre tracks tools for specific sectors and issues: <https://www.business-humanrights.org/en/business-action>.
- European Commission Sector Guides on Implementing the Guiding Principles (information and communication technologies (ICT), oil and gas and employment and recruitment), <https://www.shiftproject.org/resources/publications/european-commission-sector-guides-implementing-guiding-principles/>
- Global Compact Network Germany (ICT, automotives and raw materials, textiles), <https://mr-sorgfalt.de/en/advanced-practitioners/>

- Several industry associations have or are in the process of developing guidance on implementing human rights due diligence. Companies can also find information about other business enterprises' approaches to corporate human rights due diligence aspects in publications and online resources of the various rankings and assessments listed in the previous section.

Publicly available human rights impact assessments⁶²

Making human rights impact assessments (HRIAs) publicly available can be considered a good practice approach and also inspire others to do the same. To date relatively few HRIAs have been published, but examples exist. These include HRIAs done by or for business enterprises; HRIAs done by NGOs in support of affected communities; and sector-wide HRIAs. The following list also includes some examples of HRIAs undertaken in the context of trade and investment agreements.

Corporate HRIAs

- British Petroleum, Tangguh project in West Papua, Indonesia, Reports from Tangguh Independent Advisory Panel (2002-present) http://www.bp.com/en_id/indonesia/press-center/documents.html
- NomoGaia (2009) Human Rights Impact Assessment Aimec Minerals' Nuiguyo Gold Mine, Indonesia <http://nomogaia.org/2009/01/aimec-nuiguyo-gold-mine-indonesia/>
- NomoGaia (2009) Human Rights Impact Assessment Green Resources Uchinidle Tree Farm <http://nomogaia.org/2009/10/green-resources-uchinidle-tree-farm-tanzania/>
- NomoGaia (2009-2015) Human Rights Impact Assessment Paladin Energy's Kayelekera Uranium Project, North Malawi <http://nomogaia.org/2010/03/paladin-kayelekera-uranium-malawi/>
- On Common Ground Consultants (2010) Human Rights Assessment Goldcorp's Marlin Mine Project http://csr.goldcorp.com/2011/docs/2010_human_full_en.pdf
- NomoGaia (2010) Dole Human Rights Impact Assessment El Muelle Pineapple Project of Curtis District, Costa Rica <http://nomogaia.org/2010/12/dole-fresh-fruit-hria-sample/>
- Kuoni Group with TwentyFifty Ltd. (2012) Assessing Human Rights Impacts Kenya Pilot Project http://cr.kuoni.com/docs/assessing_human_rights_impacts_0_0.pdf (And 2015 Kenya Action Plan Implementation Status http://cr.kuoni.com/docs/hria_kenya_status_action_plan_032015_ar2014_1.pdf)
- Zacharias Kunuk, Lloyd Lipsett (2012) Human Rights and the Mary River Project http://s3.amazonaws.com/isuma.attachments/z_kunuk_presentation-english-imce_0.pdf
- Institute for Development and Peace, Misereor, Fastenopfer, Bread for All (2013) Human Rights Impact Assessment of the Tampakan Copper-Gold Project, Mindanao, Philippines https://www.misereor.org/fileadmin/user_upload/misereor_org/Publications/englisch/study-human-rights-impact-assessment-tampakan-copper-gold-project-2013.pdf
- Kuoni Group (2014) Assessing Human Rights Impacts in India Project Report http://cr.kuoni.com/docs/kuoni_hria_india_2014_website_0.pdf
- LKL International Consulting (2014) Human Rights Impact Assessment of the Bisha Mine in Eritrea. Commissioned by Nevsun Resources Ltd. <https://business->

⁶² This list was compiled by Networked Expertise in Support of Human Rights Impact Assessment, <https://www.wcl.american.edu/impact/initiatives-programs/center/programs/business/human/>.

humanrights.org/sites/default/files/documents/Nevsun%20HRIA%20Full%20Report%20%20April%202014%20.pdf

- Nestle and Danish Institute for Human Rights (2014) Talking the Human Rights Walk: Nestle's Experience in Assessing Human Rights Impacts in Its Business Activities
http://www.nestle.com/asset-library/documents/library/documents/corporate_social_responsibility/nestle-hria-white-paper.pdf
- NomoGaia (2014) Human Rights Risk Assessment Thaton Power Station, Myanmar
<http://nomogaia.org/wp-content/uploads/2014/08/Human-Rights-Risk-Assessment-DRAFT-Thaton-WB.pdf>
- NomoGaia (2014) Human Rights Risk Assessment Tullow Oil Lake Albert Exploration Project, Hoima and Buliisi Districts, Bunyoro, Uganda <http://nomogaia.org/2014/12/tullow-uganda-human-rights-risks-now/>
- Arla (2015) Human Rights Assessment in Nigeria https://www.arla.com/globalassets/arla-global/company---overview/responsibility/human-rights/arla-human-rights-assessment-in-nigeria-november-2015_1.pdf
- Arla (2015) Human Rights Assessment in Senegal https://www.arla.com/globalassets/arla-global/company---overview/responsibility/human-rights/arla-human-rights-assessment-in-senegal-november-2015_1.pdf
- Danish Institute for Human Rights and Stora Enso (2015) Human Rights Assessment Review and Consolidation Report
http://assets.storaenso.com/se/com/DownloadCenterDocuments/0502HRA_2015_DIHR_REPORT.pdf
- LKL International Consulting (2015) Human Rights Impact Assessment of the Bisha Mine in Eritrea 2015 Audit. Commissioned by Nevsun Resources Ltd and the Eritrean National Mining Corporation. <http://www.nevsun.com/responsibility/human-rights/Bisha-HRIA-Audit-2015.pdf>
- NomoGaia (2015) Human Rights Risk Assessment Disi Water Conveyance Project Financial Sector Perspective <http://nomogaia.org/2015/10/jordans-disi-pipeline/>
- Business for Social Responsibility (2016) Human Rights Impact Assessments and Responsible Divestment Plan for Business Region Eurasia. Summary Project Report for Telia Company
<http://www.teliacompany.com/globalassets/telia-company/documents/about-telia-company/bsr-telia-company-hria-summary.pdf>
- Eni and DIHR (2016) Eni Myanmar: Human Rights Report
https://www.eni.com/docs/en_IT/enicom/media/dossier/eni-myanmar/dihr-eni-myanmar-rsf-5-human-rights-report.pdf
- NomoGaia (2016) Human Rights Risk Assessment Equatorial Palm Oil's Palm Bay Plantation
<http://nomogaia.org/wp-content/uploads///2016/10/EPO-HRRA-Final.pdf>
- Triponel Consulting Ltd to Equatorial Palm Oil plc (2017) Assessing Human Rights Impacts at EPO's Liberian Operations: Executive Summary
<http://www.epoil.co.uk/uploads/humanrightsimpactassessment-executivesummary2017.pdf>
- Vattenfall (2017) A Human Rights Risk Assessment in Colombia: Vattenfall's Efforts on Coal Supply Chain Responsibility

<https://corporate.vattenfall.com/globalassets/corporate/sustainability/doc/A-human-rights-risk-assessment-in-Colombia.pdf>

Community-led HRIAs

- Comisión Ecueménica de derechos humanos (CEDHU) and International Federation for Human Rights (FIDH), in collaboration with Rights & Democracy (2010) Large-scale mining in Ecuador and human rights abuses: The case of Corriente Resources Inc. https://www.fidh.org/IMG/pdf/Exec_Summary_Large-scale_Mining_Human_Rights_Ecuador-LD.pdf
- CEADESC and Oxfam (2011) Total E&P Bolivia y Sus Impactos en los Derechos Humanos del Pueblo Guarani de la Capitanía de Muyupampa <http://www.ideaspaz.org/tools/download/59433>
- Farm Labor Organizing Committee and Oxfam (2011) A State of Fear: Human Rights Abuses in North Carolina's Tobacco Industry <https://policy-practice.oxfamamerica.org/publications/a-state-of-fear-human-rights-abuses-in-north-carolinas-tobacco-industry/>
- International Federation for Human Rights (FIDH), Justiça Global, and Justiça nos Trilhos (2011) Brazil: How much are human rights worth in the Brazilian mining and steel industry? The human rights impacts of the steel and mining industry in Açailândia https://www.fidh.org/IMG/pdf/report_brazil_2012_english.pdf
- Carter Center (2012) Human Rights Impact Assessment of Chemical of Africa (Chemaf) and Ruashi Mining in Katanga, Democratic Republic of Congo. https://www.cartercenter.org/resources/pdfs/news/peace_publications/human-rights/carter-center-mining-governance-hria-oct2012.pdf
- Comissão Pastoral da Terra and Oxfam (2016) Starving to death little by little every day https://policy-practice.oxfamamerica.org/static/media/files/Brazil_CPT_HRIA_English.pdf
- El Observatorio Ciudadano and Oxfam (2016) Canadian Mining Projects in the Territory of the Diaguitas Huasco Altinos Agricultural Community in Chile https://policy-practice.oxfamamerica.org/static/media/files/Chile_HRIA_English.pdf
- FIDH, CCAJR, and PASO (2016) Colombia: The Human Cost of Oil: A Human Rights Impact Assessment on the Activities of Pacific Exploration and Production Corp. in Puerto Gaitán https://www.fidh.org/IMG/pdf/colombia_executive_summary.pdf
- Oxfam and GROW (2016) Land Rights and Soda Giants: Reviewing Coca-Cola and Pepsi Co's land assessment in Brazil <https://www.oxfam.org/en/research/land-rights-and-soda-giants>
- PODER (2016) Human Rights Impact Assessment of the Ixtaca mining project of Almaden Minerals in Ixtacamaxtitlán, Puebla, Mexico. <https://www.projectpoder.org/2016/04/main-results-of-the-human-rights-impact-assessment-hria-of-the-ixtaca-mining-project-of-almaden-minerals-in-ixtacamaxtitlan-puebla/>
- FIDH, CEHPRODEC, FUPNAPIB (2017) Endangered Protected Areas and Water Resources in Honduras: The Case of the Cuyamel II Hydroelectric Dam Project in San Francisco, Atlántida <https://www.scribd.com/document/353579531/Report-Honduras-Protected-Areas-and-Water-Resources-Threatened-by-the-Granting-of-Licences-for-Hydroelectric-Plants#>
- PODER, IMDEC, CESDER, Consejo Tiyat Tlali, and the Unión de Ejidos y Comunidades en Defensa de la Tierra, el Agua y la Vida, Atcolhua (2017) Minería canadiense y su impacto en los derechos humanos en Puebla: resultados finales e informe complete <https://www.colaboratorio.org/wp->

[content/uploads/2017/05/InformeMiner%C3%ADaDaCanadiense-2017_SNP.pdf](#) (Also available in English, [Canadian Mining in Pubela and its Impact on Human Rights](#))

Sector-wide HRIAs

- Myanmar Center for Responsible Business, Danish Institute for Human Rights, and Institute for Human Rights in Business (2014) Myanmar Oil & Gas Sector Wide Impact Assessment <http://www.myanmar-responsiblebusiness.org/swia/oil-and-gas-report.html>
- Myanmar Center for Responsible Business, Danish Institute for Human Rights, and Institute for Human Rights in Business (2015) Myanmar Tourism Sector Wide Impact Assessment <http://www.myanmar-responsiblebusiness.org/swia/tourism.html>
- Myanmar Center for Responsible Business, Danish Institute for Human Rights, and Institute for Human Rights in Business (2015) Myanmar Tourism Sector Wide Impact Assessment <http://www.myanmar-responsiblebusiness.org/swia/ict.html>
- Myanmar Center for Responsible Business, Danish Institute for Human Rights, and Institute for Human Rights in Business (2016) Myanmar Mining Sector Wide Impact Assessment Draft Report <http://www.myanmar-responsiblebusiness.org/swia/mining.html>
- Regional Centre for Responsible Business in Colombia (2016) Colombia Sector Wide Mining Impact Assessment <http://creer-ihrb.org/wp-content/uploads/2016/06/Evaluaci%C3%B3n-Integral-de-Impactos-de-la-mineria-en-Colombia.pdf>
- Institute for Human Rights in Business, Coop Danmark, African Coffee Roasters Ltd. (2016-2017) Human Rights Impact Assessment: A Report about the East African Coffee Sector in Kenya, Uganda, DRC, Rwanda, Ethiopia, and Burundi https://om.coop.dk/Upload/om.coop.dk/Ansvarlighed/Human%20Rights%20Impact%20Assessment_%20East%20African%20coffee%20sector.pdf
- Myanmar Center for Responsible Business, Danish Institute for Human Rights, and Institute for Human Rights in Business (2018) Sector Wide Impact Assessment of Limestone, Gold, and Tin Mining in Myanmar <http://www.myanmar-responsiblebusiness.org/pdf/SWIA/Mining/00-Myanmar-Mining-Sector-Wide-Assessment.pdf>

Trade and investment HRIAs

- Berne Declaration et al (2014) Owing Seeds, Accessing Food: A Human Rights Impact Assessment of Upov 1991 Based on Case Studies in Kenya, Peru and the Philippines https://www.publiceye.ch/fileadmin/files/documents/Saatgut/2014_07_10_Owning_Seed_-_Accessing_Food_report_def.pdf
- Human Rights Impact Assessments for Trade and Investment Agreements, Report of the Expert Seminar held on 23-24 June 2010, Geneva. Available at http://www.srfood.org/images/stories/pdf/otherdocuments/report_hria-seminar_2010_eng.pdf
- International Federation for Human Rights (2008) Position Paper: Human Rights Impact Assessment of Trade and Investment Agreements concluded by the European Union. Available at: https://www.fidh.org/IMG/pdf/positionpaperFIDH-HRIA_finalfevrier2008.pdf
- UN Economic Commission for Africa, Friedrich Ebert Stiftung (2017) The Continental Free Trade Agreement (CFTA) in Africa – A Human Rights Perspective. Available at: http://www.fes-globalization.org/geneva/documents/2017/2017_07_CFTA_HRIA_Publication.pdf