

## **Submission to the Human Rights Unit in the Department of Foreign Affairs and Trade on the drafting of a National Action Plan on Business and Human Rights.**

Business in the Community Ireland (BITCI) is the network for Responsible Business. It assists companies to measure, manage and report on their corporate social responsibility or sustainability strategies. It has developed a robust standard to provide a framework and a benchmark on Corporate Social Responsibility (CSR) called **The Business Working Responsibly Mark**, based on ISO26000 (see appendix). It also harnesses the power of business to affect further social change through two business campaigns, one on Education and one on Employment. The Board is comprised of CEOs of leading companies and has representatives from IBEC and Chambers Ireland.

Business in the Community Ireland would like to express its support for the UN Guiding Principles on Business and Human Rights to 'Protect, Respect and Remedy' which further develops the principles of the UN Declaration on Human Rights from a corporate responsibility perspective. BITCI also recognises the complexity of drafting a plan which is both clear, practical and flexible and that will encourage companies to focus on addressing the impact of business on the human rights of individuals.

Business in the Community Ireland recommends that a baseline assessment is carried out to gather information from Multinationals, Large indigenous and SMEs to establish the present level of understanding and reporting on human rights in Ireland. This will allow progress to be measured over the next few years.

### **The State Duty to Protect Human Rights**

Business in the Community Ireland understands that the government encourages business respect for human rights through legal obligations as well as through reporting rules, incentives, information, tools, etc. It would be important to review each of these areas to ensure that they are focused on eliciting the behaviours that addresses human rights.

The State's ability to recognise leading exemplars of responsible and sustainable behaviours through the Public Procurement activities is essential. The state can drive CSR and HR through due diligence on both these areas in the tendering process.

The state can also distribute tools and information on practical approaches to embedding corporate social responsibility and human rights across all organisations. See an example from the Danish Council on HR below :

[https://hrca2.humanrightsbusiness.org/docs/file/HRCA%20Quick%20Check\\_English.pdf](https://hrca2.humanrightsbusiness.org/docs/file/HRCA%20Quick%20Check_English.pdf)

The government could ensure that non-financial disclosures, which will be required of certain companies when Ireland adopts the new accounting directive (anticipated later this year), take into account an integrated way to report on human rights.

It is essential too that the Government brings companies together to discuss Human Rights to inform policy in this area.

Training on Human Rights and obligations and the UN Guiding Principles would be welcomed.

### **The corporate responsibility to respect human rights**

Business in the Community Ireland understands that the UN Guiding Principles as they apply to business in the responsibility to respect human rights, apply to all businesses but it is essential that proportionality is recognised. As over 98% of all businesses in Ireland are SMEs it is essential that the appropriate reporting is requested and understood.

MNCs and larger companies mainly affect the human rights of individuals through the supply chain. Here it would be helpful to ensure that the enterprise system that encourages exports has a deep understanding of human rights so training would be recommended for all state agencies and companies undertaking trade missions and embassies in the targeted countries. All literature should outline the criteria for a robust approach to human rights while abroad. The area of extraterritoriality is a complex one for both states and companies alike. However 'due diligence' carried out on the supply chain is necessary from a responsible and sustainable position. Establishing procedures that identify human rights risks and take mitigating measures are examples of what companies can do. Danish companies found that carrying out this type of due diligence led to a superior quality and more productive supply chain.

Again Business in the Community Ireland recommends that appropriate training is provided to companies to assist them in integrating an approach to human rights into their management systems over time to allow them to report on the work they are doing presently and developing. This will take some years and should be encouraged and supported.

Exemplars of best practice should be recognised and incentivised. Respect for human rights should be focused on through annual integrated reporting.

Standards such as the Business Working Responsibly Mark or equivalent have a role to play in incentivising and assessing companies' respect for human rights.

### **Remediation**

Firstly the Irish Government has to ensure that effective grievance mechanisms are in place in the state and duly applied. Companies who comply with the law and to the standards have the right to their reputation and acknowledgement of good practice. Those who don't abide by the same standards will undoubtedly be exposed by whistleblowers or staff through social media channels. Companies recognise that reputation is paramount and often makes up a large proportion of the balance sheet through brand and goodwill.

The hardest issue is that there is no international or transnational system which allows for appropriate remediation. The Irish government should work with its European partners to establish a basis for European law to tackle human rights abuses across its borders. A level playing field for Irish companies would ensure appropriate remediation.

Business in the Community Ireland recognises that it will take time to engage stakeholders in this process but it is evident that companies are reviewing their approaches in this area. The Business Working Responsibly Mark has been reviewed recently and version 3 has indicators which directly address human rights, please find attached document which outlines how the Business Working Responsibly Mark supports the UN Guiding principles on Business and Human Rights.

Sixteen companies already have the Mark and more MNCs and Irish MNC and large indigenous companies are using the Business Working Responsibly Mark as a framework on CSR (including human rights) and sustainability.

**Business in the Community Ireland 24/2/2015.**

## Appendix: How the Business Working Responsibly Mark supports the UN Guiding Principles on Business and Human Rights

The following material demonstrates how the Business Working Responsibly Mark supports the UN Guiding Principles on Business and Human Rights. The material below outlines the questions or requirements that the Mark puts on companies. The company responses are then independently audited by the National Standards Authority of Ireland (NSAI).

Section I: The State Duty to Protect Human Rights (paragraphs 1 – 10)		
Section II: The Corporate Responsibility to Respect Human Rights	Business Working Responsibly Mark Indicator	Question
A. FOUNDATIONAL PRINCIPLES		
<p>11. Business enterprises should respect human rights. This means that they should avoid infringing on the human rights of others and should address adverse human rights impacts with which they are involved.</p>	<p>Corporate Responsibility / sustainability governance <i>(Addressed in policy questions as an expression of commitment to being a responsible/sustainable organisation including the human rights components of that)</i></p>	<p><b>1.1</b> The organisation has a documented commitment, approved by top management, to manage and continually improve responsible and sustainable practices that is documented, communicated and regularly reviewed using stakeholder feedback <b>1.2</b> The organisation’s documented commitment to responsible and sustainable practices includes the following principles: Respect for human rights and international labour standards</p>
<p>12. The responsibility of business enterprises to respect human rights refers to internationally recognized human rights – understood, at a minimum, as those expressed in the International Bill of Human Rights and the principles concerning fundamental rights set out in the International labour Organization’s Declaration on Fundamental Principles and Rights at Work.</p>	<p>Corporate Responsibility / sustainability governance <i>(Addressed in policy questions as an expression of commitment)</i></p>	<p><b>1.1</b> The organisation has a documented commitment, approved by top management, to manage and continually improve responsible and sustainable practices that is documented, communicated and regularly reviewed using stakeholder feedback <b>1.2</b> The organisation’s documented commitment to responsible and sustainable practices includes the following principles: Respect for human rights and international labour standards</p>

Section II: The Corporate Responsibility to Respect Human Rights	Business Working Responsibly Mark Indicator	Question
<p>13. The responsibility to respect human rights requires that business enterprises:</p> <p>(a) Avoid causing or contributing to adverse human rights impacts through their own activities, and address such impacts when they occur;</p>	<p>Corporate Responsibility / sustainability governance <i>(Addressed in operational questions on practices to avoid human rights abuses within the entire organisation)</i></p>	<p><b>1.7</b> In relation to human rights, including international labour standards, the organisation Regularly assesses the effect of its activities; Includes assessment of the potential for complicity in another organisation’s abuse; Establishes grievance resolution mechanisms where necessary; Effects relevant changes; Assesses performance against goals; Other steps not included above (please detail)</p> <p><b>1.8</b> Specific governance and reporting structures ensure that CR/sustainability policies and practices outlined centrally [incl. those referring to human rights] are implemented within all organisation locations.</p> <p><b>1.9</b> The organisation’s communications about CR/sustainability [incl. those referring to human rights] include: External audit of reported CR/sustainability data; Use of recognised CR/sustainability reporting methods or standards; Use of social media; Localised reporting within a multinational group; Other elements not included above</p>

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<p>13. The responsibility to respect human rights requires that business enterprises: (b) Seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products or services by their business relationships, even if they have not contributed to those impacts.</p>	<p>Corporate Responsibility / sustainability governance <i>(Addressed in operational questions on practices to avoid human rights abuses)</i></p>	<p><b>1.7</b> In relation to human rights, including international labour standards, the organisation Regularly assesses the effect of its activities; Includes assessment of the potential for complicity in another organisation’s abuse; Establishes grievance resolution mechanisms where necessary; Effects relevant changes; Assesses performance against goals; Other steps not included above (please detail)</p>
	<p>Sustainable Procurement</p>	<p><b>10.5</b> The organisation assesses the risks and opportunities of its tendering/contract management practices, either directly or through third parties, in relation to human rights and international labour law <b>10.6</b> Through its tendering/contract management processes, the organisation ensures its supply chain respects human rights and international/applicable labour law in relation to Tier 1 of the supply chain, Tier 2, Tier 3</p>

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<p>14. The responsibility of business enterprises to respect human rights applies to all enterprises regardless of their size, sector, operational context, ownership and structure. Nevertheless, the scale and complexity of the means through which enterprises meet that responsibility may vary according to these factors and with the severity of the enterprise’s adverse human rights impacts.</p>	<p>The Business Working Responsibly Mark requirements apply to any company applying for the Mark.</p>	
	<p>Sustainable Procurement</p>	<p><b>10.5</b> The organisation assesses the risks and opportunities of its tendering/contract management practices, either directly or through third parties, in relation to human rights and international labour law  <b>10.6</b> Through its tendering/contract management processes, the organisation ensures its supply chain respects human rights and international/applicable labour law in relation to Tier 1 of the supply chain, Tier 2, Tier 3</p>
<p>15. In order to meet their responsibility to respect human rights, business enterprises should have in place policies and processes appropriate to their size and circumstances, including:            (a) A policy commitment to meet their responsibility to respect human rights;</p>	<p>Corporate Responsibility / sustainability governance  <i>(Addressed in policy questions as an expression of commitment to being a responsible/sustainable organisation including the human rights components of that)</i></p>	<p><b>1.1</b> The organisation has a documented commitment, approved by top management, to manage and continually improve responsible and sustainable practices that is documented, communicated and regularly reviewed using stakeholder feedback  <b>1.2</b> The organisation’s documented commitment to responsible and sustainable practices includes the following principles: Respect for human rights and international labour standards</p>

Section II: The Corporate Responsibility to Respect Human Rights	Business Working Responsibly Mark Indicator	Question
<p>15. In order to meet their responsibility to respect human rights, business enterprises should have in place policies and processes appropriate to their size and circumstances, including:</p> <p>(b) A human rights due diligence process to identify, prevent, mitigate and account for how they address their impacts on human rights;</p>	<p>Corporate Responsibility / sustainability governance <i>(Addressed in operational questions on practices to avoid human rights abuses within the entire organisation)</i></p>	<p><b>1.6</b> Where the organisation outsources any process, function or product/service, it: assesses the potential impact of outsourcing on the organisation’s ability to consistently meet stakeholder requirements; Defines the control of outsourcing in accordance with its CR/sustainability management commitments [incl. those referring to human rights]; Assesses the perceived effectiveness of the controls applied by the external provider on an ongoing basis</p> <p><b>1.7</b> In relation to human rights, including international labour standards, the organisation Regularly assesses the effect of its activities; Includes assessment of the potential for complicity in another organisation’s abuse; Establishes grievance resolution mechanisms where necessary; Effects relevant changes; Assesses performance against goals; Other steps not included above (please detail)</p> <p><b>1.8</b> Specific governance and reporting structures ensure that CR/sustainability policies and practices outlined centrally [incl. those referring to human rights] are implemented within all organisation locations.</p> <p><b>1.9</b> The organisation’s communications about CR/sustainability [incl. those referring to human rights] include: External audit of reported CR/sustainability data; Use of recognised CR/sustainability reporting methods or standards; Use of social media; Localised reporting within a multinational group; Other elements not included above</p>

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<p>15. In order to meet their responsibility to respect human rights, business enterprises should have in place policies and processes appropriate to their size and circumstances, including:</p> <p>(c) Processes to enable the remediation of any adverse human rights impacts they cause or to which they contribute.</p>	<p>Corporate Responsibility / sustainability governance <i>(Addressed in operational questions on practices to avoid human rights abuses within the entire organisation)</i></p>	<p><b>1.7</b> In relation to human rights, including international labour standards, the organisation Regularly assesses the effect of its activities; Includes assessment of the potential for complicity in another organisation’s abuse; Establishes grievance resolution mechanisms where necessary; Effects relevant changes; Assesses performance against goals; Other steps not included above (please detail)</p>
	<p>Sustainable Procurement</p>	<p><b>10.5</b> The organisation assesses the risks and opportunities of its tendering/contract management practices, either directly or through third parties, in relation to human rights and international labour law</p> <p><b>10.6</b> Through its tendering/contract management processes, the organisation ensures its supply chain respects human rights and international/applicable labour law in relation to Tier 1 of the supply chain, Tier 2, Tier 3</p>

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<p><b>B. OPERATIONAL PRINCIPLES</b></p> <p><b>POLICY COMMITMENT</b></p> <p>16. As the basis for embedding their responsibility to respect human rights, business enterprises should express their commitment to meet this responsibility through a statement of policy that:</p> <ul style="list-style-type: none"> <li>(a) Is approved at the most senior level of the business enterprise;</li> <li>(b) Is informed by relevant internal and/or external expertise;</li> <li>(c) Stipulates the enterprise’s human rights expectations of personnel, business partners and other parties directly linked to its operations, products or services;</li> <li>(d) Is publicly available and communicated internally and externally to all personnel, business partners and other relevant parties;</li> <li>(e) Is reflected in operational policies and procedures necessary to embed it throughout the business enterprise.</li> </ul>	<p>Corporate Responsibility / sustainability governance</p> <p><i>(Addressed in policy questions as an expression of commitment to being a responsible/sustainable organisation including the human rights components of that)</i></p>	<p><b>1.1</b> The organisation has a documented commitment, approved by top management, to manage and continually improve responsible and sustainable practices that is documented, communicated and regularly reviewed using stakeholder feedback</p> <p><b>1.2</b> The organisation’s documented commitment to responsible and sustainable practices [incl. those referring to human rights] includes the following principles: Respect for human rights and international labour standards</p> <p><b>1.3</b> The organisation has a formal process to involve stakeholders in identifying the current issues, risks and opportunities to address in its CR/sustainability [incl. those referring to human rights].</p> <p><b>1.4</b> The organisation determines and updates the scope of its documented CR/sustainability management commitments [incl. those referring to human rights] appropriate to: The nature, scale, impacts and geographic scope of action and activities of the organisation; Meeting the expectations of parties with an interest in the organisation i.e. stakeholders; Communicating with stakeholders; The organisation’s documented values (please detail); Legal / regulatory compliance; Other elements not included above (please detail)</p> <p><b>1.5</b> Top management demonstrates leadership and commitment with respect to responsible and sustainable practices [incl. those referring to human rights] by: Ensuring CR/sustainability governance objectives are established; Ensuring CR/sustainability communications objectives are established; Ensuring that responsibilities for same are assigned at senior management level and resourced; Being an advocate for and visibly engaged in</p>

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		<p>this area; Other steps not included above (please detail)</p> <p><b>1.9</b> The organisation’s communications about CR/sustainability [incl. those referring to human rights] include: External audit of reported CR/sustainability data; Use of recognised CR/sustainability reporting methods or standards; Use of social media; Localised reporting within a multinational group; Other elements not included above</p> <p><b>1.10</b> In relation to its CR/sustainability management and goals [incl. those referring to human rights], the organisation has determined: The key performance indicators (KPIs) to monitor and measure against CR/sustainability governance objectives (please detail); The key performance indicators (KPIs) to monitor and measure against CR/sustainability communications objectives (please detail); How frequently results are analysed and evaluated (please detail); Who in the organisation is held accountable for CR/sustainability governance KPIs (please detail); Who in the organisation is held accountable for CR/sustainability communications KPIs (please detail); Actions to deliver an improvement (an ongoing positive trend) in meeting stakeholder needs and expectations (please detail)</p> <p>1.</p>
	Sustainable Procurement	<p><b>10.5</b> The organisation assesses the risks and opportunities of its tendering/contract management practices, either directly or through third parties, in relation to human rights and international labour law</p> <p><b>10.6</b> Through its tendering/contract management processes, the organisation ensures its supply chain respects human rights and international/applicable labour law in relation to Tier 1 of the supply chain, Tier 2, Tier 3</p>

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<p><b>HUMAN RIGHTS DUE DILIGENCE</b></p> <p>17. In order to identify, prevent, mitigate and account for how they address their adverse human rights impacts, business enterprises should carry out human rights due diligence. The process should include assessing actual and potential human rights impacts, integrating and acting upon the findings, tracking responses, and communicating how impacts are addressed.</p> <p>Human rights due diligence:</p> <p>(a) Should cover adverse human rights impacts that the business enterprise may cause or contribute to through its own activities, or which may be directly linked to its operations, products or services by its business relationships;</p> <p>(b) 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;</p> <p>(c) Should be ongoing, recognizing that the human rights risks may change over time as the business enterprise's operations and operating context evolve.</p>	<p>CR / Sustainability Governance <i>(Addressed in planning and practices questions)</i></p>	<p><b>1.3</b> The organisation has a formal process to involve stakeholders in identifying the current issues, risks and opportunities to address in its CR/sustainability [incl. those referring to human rights].</p> <p><b>1.4</b> The organisation determines and updates the scope of its documented CR/sustainability management commitments [incl. those referring to human rights] appropriate to: The nature, scale, impacts and geographic scope of action and activities of the organisation; Meeting the expectations of parties with an interest in the organisation i.e. stakeholders; Communicating with stakeholders; The organisation's documented values (please detail); Legal / regulatory compliance; Other elements not included above (please detail)</p> <p><b>1.6</b> Where the organisation outsources any process, function or product/service, it: assesses the potential impact of outsourcing on the organisation's ability to consistently meet stakeholder requirements; Defines the control of outsourcing in accordance with its CR/sustainability management commitments [incl. those referring to human rights]; Assesses the perceived effectiveness of the controls applied by the external provider on an ongoing basis</p> <p><b>1.7</b> In relation to human rights, including international labour standards, the organisation Regularly assesses the effect of its activities; Includes assessment of the potential for complicity in another organisation's abuse; Establishes grievance resolution mechanisms where necessary; Effects relevant changes; Assesses performance against goals; Other steps not included above (please detail)</p> <p><b>1.8</b> Specific governance and reporting structures ensure that CR/sustainability policies and practices outlined</p>

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		<p>centrally [incl. those referring to human rights] are implemented within all organisation locations.</p> <p><b>1.9</b> The organisation’s communications about CR/sustainability [incl. those referring to human rights] include: External audit of reported CR/sustainability data; Use of recognised CR/sustainability reporting methods or standards; Use of social media; Localised reporting within a multinational group; Other elements not included above</p> <p><b>1.10</b> In relation to its CR/sustainability management and goals [incl. those referring to human rights], the organisation has determined: The key performance indicators (KPIs) to monitor and measure against CR/sustainability governance objectives (please detail); The key performance indicators (KPIs) to monitor and measure against CR/sustainability communications objectives (please detail); How frequently results are analysed and evaluated (please detail); Who in the organisation is held accountable for CR/sustainability governance KPIs (please detail); Who in the organisation is held accountable for CR/sustainability communications KPIs (please detail); Actions to deliver an improvement (an ongoing positive trend) in meeting stakeholder needs and expectations (please detail)</p> <p>2.</p>
	Sustainable Procurement	<p><b>10.5</b> The organisation assesses the risks and opportunities of its tendering/contract management practices, either directly or through third parties, in relation to human rights and international labour law</p> <p><b>10.6</b> Through its tendering/contract management processes, the organisation ensures its supply chain respects human rights and international/applicable labour law in relation to Tier 1 of the supply chain, Tier 2, Tier 3</p>

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<p>18. In order to gauge human rights risks, business enterprises should identify and assess any actual or potential adverse human rights impacts with which they may be involved either through their own activities or as a result of their business relationships. This process should:</p> <ul style="list-style-type: none"> <li>(a) Draw on internal and/or independent external human rights expertise;</li> <li>(b) Involve meaningful consultation with potentially affected groups and other relevant stakeholders, as appropriate to the size of the business enterprise and the nature and context of the operation.</li> </ul>	<p>CR / Sustainability Governance <i>(Addressed in planning and practices questions)</i></p>	<p><b>1.3</b> The organisation has a formal process to involve stakeholders in identifying the current issues, risks and opportunities to address in its CR/sustainability [incl. those referring to human rights].</p> <p><b>1.4</b> The organisation determines and updates the scope of its documented CR/sustainability management commitments [incl. those referring to human rights] appropriate to: The nature, scale, impacts and geographic scope of action and activities of the organisation; Meeting the expectations of parties with an interest in the organisation i.e. stakeholders; Communicating with stakeholders; The organisation’s documented values (please detail); Legal / regulatory compliance; Other elements not included above (please detail)</p>
	<p>Sustainable Procurement</p>	<p><b>10.5</b> The organisation assesses the risks and opportunities of its tendering/contract management practices, either directly or through third parties, in relation to human rights and international labour law</p> <p><b>10.6</b> Through its tendering/contract management processes, the organisation ensures its supply chain respects human rights and international/applicable labour law in relation to Tier 1 of the supply chain, Tier 2, Tier 3</p>

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<p>19. In order to prevent and mitigate adverse human rights impacts, business enterprises should integrate the findings from their impact assessments across relevant internal functions and processes, and take appropriate action.</p> <p>(a) Effective integration requires that:</p> <p>(i) Responsibility for addressing such impacts is assigned to the appropriate level and function within the business enterprise;</p> <p>(ii) Internal decision-making, budget allocations and oversight processes enable effective responses to such impacts.</p> <p>(b) Appropriate action will vary according to:</p> <p>(i) Whether the business enterprise causes or contributes to an adverse impact, or whether it is involved solely because the impact is directly linked to its operations, products or services by a business relationship;</p> <p>(ii) The extent of its leverage in addressing the adverse impact.</p>	<p>CR / Sustainability Governance <i>(Addressed in planning and practices questions)</i></p>	<p><b>1.3</b> The organisation has a formal process to involve stakeholders in identifying the current issues, risks and opportunities to address in its CR/sustainability [incl. those referring to human rights].</p> <p><b>1.4</b> The organisation determines and updates the scope of its documented CR/sustainability management commitments [incl. those referring to human rights] appropriate to: The nature, scale, impacts and geographic scope of action and activities of the organisation; Meeting the expectations of parties with an interest in the organisation i.e. stakeholders; Communicating with stakeholders; The organisation’s documented values (please detail); Legal / regulatory compliance; Other elements not included above (please detail)</p> <p><b>1.5</b> Top management demonstrates leadership and commitment with respect to responsible and sustainable practices [incl. those referring to human rights] by: Ensuring CR/sustainability governance objectives are established; Ensuring CR/sustainability communications objectives are established; Ensuring that responsibilities for same are assigned at senior management level and resourced; Being an advocate for and visibly engaged in this area; Other steps not included above (please detail)</p> <p><b>1.6</b> Where the organisation outsources any process, function or product/service, it: assesses the potential impact of outsourcing on the organisation’s ability to consistently meet stakeholder requirements; Defines the control of outsourcing in accordance with its CR/sustainability management commitments [incl. those referring to human rights]; Assesses the perceived effectiveness of the controls applied by the external provider on an ongoing basis</p>

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		<p><b>1.7</b> In relation to human rights, including international labour standards, the organisation Regularly assesses the effect of its activities; Includes assessment of the potential for complicity in another organisation’s abuse; Establishes grievance resolution mechanisms where necessary; Effects relevant changes; Assesses performance against goals; Other steps not included above (please detail)</p> <p><b>1.8</b> Specific governance and reporting structures ensure that CR/sustainability policies and practices outlined centrally [incl. those referring to human rights] are implemented within all organisation locations.</p> <p><b>1.11</b> The organisation has measured internal and external benefits as a result of its management and communication of CR/sustainability.</p>
	Sustainable Procurement	<p><b>10.5</b> The organisation assesses the risks and opportunities of its tendering/contract management practices, either directly or through third parties, in relation to human rights and international labour law</p> <p><b>10.6</b> Through its tendering/contract management processes, the organisation ensures its supply chain respects human rights and international/applicable labour law in relation to Tier 1 of the supply chain, Tier 2, Tier 3</p>

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<p>20. In order to verify whether adverse human rights impacts are being addressed, business enterprises should track the effectiveness of their response. Tracking should:</p> <ul style="list-style-type: none"> <li>(a) Be based on appropriate qualitative and quantitative indicators;</li> <li>(b) Draw on feedback from both internal and external sources, including affected stakeholders.</li> </ul>	<p>CR / Sustainability Governance <i>(Addressed in planning, practices and performance questions)</i></p>	<p><b>1.3</b> The organisation has a formal process to involve stakeholders in identifying the current issues, risks and opportunities to address in its CR/sustainability [incl. those referring to human rights].</p> <p><b>1.4</b> The organisation determines and updates the scope of its documented CR/sustainability management commitments [incl. those referring to human rights] appropriate to: The nature, scale, impacts and geographic scope of action and activities of the organisation; Meeting the expectations of parties with an interest in the organisation i.e. stakeholders; Communicating with stakeholders; The organisation’s documented values (please detail); Legal / regulatory compliance; Other elements not included above (please detail)</p> <p><b>1.10</b> In relation to its CR/sustainability management and goals [incl. those referring to human rights], the organisation has determined: The key performance indicators (KPIs) to monitor and measure against CR/sustainability governance objectives (please detail); The key performance indicators (KPIs) to monitor and measure against CR/sustainability communications objectives (please detail); How frequently results are analysed and evaluated (please detail); Who in the organisation is held accountable for CR/sustainability governance KPIs (please detail); Who in the organisation is held accountable for CR/sustainability communications KPIs (please detail); Actions to deliver an improvement (an ongoing positive trend) in meeting stakeholder needs and expectations (please detail)</p> <p><b>1.11</b> The organisation has measured internal and external benefits as a result of its management and communication of CR/sustainability.</p>

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<p>21. In order to account for how they address their human rights impacts, business enterprises should be prepared to communicate this externally, particularly when concerns are raised by or on behalf of affected stakeholders. Business enterprises whose operations or operating contexts pose risks of severe human rights impacts should report formally on how they address them. In all instances, communications should:</p> <p>(a) Be of a form and frequency that reflect an enterprise’s human rights impacts and that are accessible to its intended audiences;</p> <p>(b) Provide information that is sufficient to evaluate the adequacy of an enterprise’s response to the particular human rights impact involved;</p> <p>(c) In turn not pose risks to affected stakeholders, personnel or to legitimate requirements of commercial confidentiality.</p>	<p>CR / Sustainability Governance <i>(Addressed in planning and practices questions)</i></p>	<p><b>1.3</b> The organisation has a formal process to involve stakeholders in identifying the current issues, risks and opportunities to address in its CR/sustainability [incl. those referring to human rights].</p> <p><b>1.4</b> The organisation determines and updates the scope of its documented CR/sustainability management commitments [incl. those referring to human rights] appropriate to: The nature, scale, impacts and geographic scope of action and activities of the organisation; Meeting the expectations of parties with an interest in the organisation i.e. stakeholders; Communicating with stakeholders; The organisation’s documented values (please detail); Legal / regulatory compliance; Other elements not included above (please detail)</p> <p><b>1.9</b> The organisation’s communications about CR/sustainability [incl. those referring to human rights] include: External audit of reported CR/sustainability data; Use of recognised CR/sustainability reporting methods or standards; Use of social media; Localised reporting within a multinational group; Other elements not included above</p> <p><b>1.10</b> In relation to its CR/sustainability management and goals [incl. those referring to human rights], the organisation has determined: The key performance indicators (KPIs) to monitor and measure against CR/sustainability governance objectives (please detail); The key performance indicators (KPIs) to monitor and measure against CR/sustainability communications objectives (please detail); How frequently results are analysed and evaluated (please detail); Who in the organisation is held accountable for CR/sustainability governance KPIs (please detail); Who in the organisation is held accountable for CR/sustainability communications KPIs (please detail);</p>

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		Actions to deliver an improvement (an ongoing positive trend) in meeting stakeholder needs and expectations (please detail) 4.

Section II: The Corporate Responsibility to Respect Human Rights	Business Working Responsibly Mark Indicator	Question
<p><b>REMEDICATION</b></p> <p>22. Where business enterprises identify that they have caused or contributed to adverse impacts, they should provide for or cooperate in their remediation through legitimate processes.</p>	<p>CR / Sustainability Governance <i>(Addressed in planning and practices questions)</i></p>	<p><b>1.7</b> In relation to human rights, including international labour standards, the organisation Regularly assesses the effect of its activities; Includes assessment of the potential for complicity in another organisation’s abuse; Establishes grievance resolution mechanisms where necessary; Effects relevant changes; Assesses performance against goals; Other steps not included above (please detail)</p> <p><b>1.8</b> Specific governance and reporting structures ensure that CR/sustainability policies and practices outlined centrally [incl. those referring to human rights] are implemented within all organisation locations.</p>
<p><b>ISSUES OF CONTEXT</b></p> <p>23. In all contexts, business enterprises should:</p> <p>(a) Comply with all applicable laws and respect internationally recognized human rights, wherever they operate;</p> <p>(b) Seek ways to honour the principles of internationally recognized human rights when faced with conflicting requirements;</p> <p>(c) Treat the risk of causing or contributing to gross human rights abuses as a legal compliance issue wherever they operate.</p>	<p>CR / Sustainability Governance <i>(Addressed in planning and practices questions)</i></p>	<p><b>1.1</b> The organisation has a documented commitment, approved by top management, to manage and continually improve responsible and sustainable practices that is documented, communicated and regularly reviewed using stakeholder feedback</p> <p><b>1.2</b> The organisation’s documented commitment to responsible and sustainable practices [incl. those referring to human rights] includes the following principles: Respect for human rights and international labour standards; Respect for the rule of law; accountability; transparency</p>
<p>24. Where it is necessary to prioritize actions to address actual and potential adverse human rights impacts, business enterprises should first seek to prevent and mitigate those that are most severe or where delayed response would make them irremediable.</p>	<p>CR / Sustainability Governance <i>(Addressed in planning and practices questions)</i></p>	<p><b>1.7</b> In relation to human rights, including international labour standards, the organisation Regularly assesses the effect of its activities; Includes assessment of the potential for complicity in another organisation’s abuse; Establishes grievance resolution mechanisms where necessary; Effects relevant changes; Assesses performance against goals; Other steps not included above (please detail)</p>

**Section II: The Corporate Responsibility to  
Respect Human Rights**

**Business Working Responsibly Mark  
Indicator**

**Question**

For any queries please contact:

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