

**Human Rights Council****Fiftieth session**

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Agenda item 3

**Promotion and protection of all human rights, civil,
political, economic, social and cultural rights,
including the right to development****Tenth anniversary of the Guiding Principles on Business and
Human Rights: a roadmap for the next decade of business
and human rights – raising the ambition, increasing the pace****Report of the Working Group on the issue of human rights and
transnational corporations and other business enterprises****Summary*

The road to sustainable development, just green transition and responsible recovery goes through respect for people and the planet. As the authoritative global framework for preventing and addressing adverse business-related human rights impacts, the United Nations Guiding Principles on Business and Human Rights (UNGPs)¹ are a foundational tool for addressing these major collective challenges.

As the UNGPs turned 10 in June 2021,² the UN Working Group on Business and Human Rights,³ mandated by the Human Rights Council to promote dissemination and implementation of the UNGPs worldwide, took stock of the first decade of implementation. The stocktaking⁴ highlighted that the UNGPs have led to significant progress by providing a common framework for all stakeholders in managing business-related human rights risks and impacts. Yet, considerable challenges remain when it comes to coherent implementation with respect to ensuring better protection and prevention of adverse human rights impacts, with particular attention to the most marginalized and vulnerable, and to ensuring access to remedy for harms that occur.

Therefore, what we need now for the next decade is to raise the ambition and increase the pace of implementation, to improve coherence and create greater impact.

* Reproduced as received.

¹ https://www.ohchr.org/sites/default/files/documents/publications/guidingprinciplesbusinesshr_en.pdf.

² <https://www.ohchr.org/en/special-procedures/wg-business/stocktaking-10th-anniversary-ungps>.

³ Official title: Working Group on the issue of human rights and transnational corporations and other business enterprises, established by the Human Rights Council in 2011 by resolution 17/4. See: <https://www.ohchr.org/en/special-procedures/wg-business> established by the Human Rights Council in 2011 by resolution 17/4.

⁴ <https://www.ohchr.org/sites/default/files/Documents/Issues/Business/UNGPs10/Stocktaking-reader-friendly.pdf>.



This document – the UNGPs 10+ Roadmap for the next decade – follows the stocktaking, complementing the assessment of the first decade with forward-looking recommendations for the next one. Building on the stocktaking’s analysis of achievements to date and existing challenges and opportunities, it sets out key action areas for the road ahead and for progressively getting closer to fuller UNGPs realization. Each action area identifies priority goals for what needs to happen and supporting actions to be taken by States and businesses as well as other key stakeholders, all playing a role in realizing UNGPs implementation. Its ultimate objective echoes that of the UNGPs themselves – that they should be translated to practice so as to “achieve tangible results for affected individuals and communities, and thereby also contributing to a socially sustainable globalization.”

The stocktaking and the Roadmap are results of the Working Group’s UNGPs 10+ project,⁵ which has been supported by a wide-ranging multi-stakeholder consultation process.

⁵ <https://www.ohchr.org/en/special-procedures/wg-business/next-decade-business-and-human-rights>.

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I. Introduction

1. The Working Group has identified eight action areas for moving faster and with greater ambition to support the overall urgent need for more coherent action. The Roadmap elaborates on the priority goals connected to each action area, setting out what needs to happen over the next decade to scale up UNGPs integration and implementation and corresponding supporting actions to be taken by States and businesses, as well as other stakeholders.

2. These eight action areas and corresponding priority goals are:

Action areas

Action area 1: UNGPs as a compass for meeting global challenges

<p>Goal 1.1: Make business respect for human rights a core element of just transition and sustainable development strategies, by applying all three pillars of the UNGPs (State duty to protect, business responsibility to respect, and need for access to remedy)</p>	<p>Respecting people and the planet, by preventing and addressing adverse impacts across business activities and value chains, is the most significant contribution most businesses can make toward sustainable development. The UNGPs and their key concepts of human rights due diligence, meaningful stakeholder engagement and the need for remediating harms to human rights provide a powerful normative and practical tool for States, businesses and other stakeholders in leveraging the great potential of responsible business as a core component of tackling inequalities and realizing a just transition and a sustainable future for all – including in the context of “building back better” from the COVID-19 crisis. The three pillars of the UNGPs – the State duty to protect human rights, the business responsibility to respect human rights, and the need for access to remedy for human rights harms – clearly define the respective complementary roles of States and businesses.</p>
<p>Goal 1.2: Enhance collective action to tackle systemic challenges</p>	<p>Collective action is an essential part of the solution to systemic challenges that are at the root of many business-related human rights impacts. Such systemic challenges are beyond what any individual State and company can resolve on their own. Alliances between States and between businesses, as well as multi-stakeholder alliances involving rights-holders, business, governments, unions, civil society and international organizations, which develop collective action founded on business respect for human rights, accountability and meaningful stakeholder engagement are essential for building trust and increasing leverage to deal more effectively with them. Collective action can strengthen UNGPs implementation across a number of key challenges linked to economic forces, while the UNGPs make clear that joining collaborative initiatives does not diminish or replace the individual State duty to protect human rights nor the business responsibility to respect human rights.</p>
<p>Goal 1.3: Optimize digital transformation through respect for human rights</p>	<p>There is a well-established understanding that digital technologies can contribute to the achievement of the Sustainable Development Goals (SDGs), and that such technologies are essential to</p>

Action areas

	<p>harness accelerated potential to be able to reach the goals by 2030. At the same time, the use of certain products and services, or their deliberate misuse, can lead to a number of fundamental challenges to human rights and democracy, such as online hate speech, misinformation, mass surveillance, and undermining of democratic processes. These challenges require dedicated action to tackle them at their roots. The UNGPs provide a compelling starting point for companies and States seeking to address the potential harms of digital technologies by effectively managing associated risks to people, as they precisely seek to manage the gap between rapid change (in this case technological change) and the capacity of society to manage its consequences.</p>
<p>Goal 1.4: Ensure coherence and alignment in standards development</p>	<p>A major contribution provided by the UNGPs is the concept of human rights due diligence, which requires businesses to identify, prevent and mitigate their adverse impacts and to account for how they address them. This normative clarification is the foundation of the business responsibility to respect human rights. To support coherence and effectiveness of efforts that leverage the role of business in addressing global challenges, including through ensuring consistent expectations to business and more level playing fields, it is critical to build on the common understanding and conceptual clarity provided by the UNGPs. In short, this means preserving alignment between the UNGPs and standards that already integrate them, such as the OECD Guidelines for Multinational Enterprises, and ensuring coherence and alignment in further standards developments. This is a key foundational issue for ensuring coherence in the multitude of both binding (regulatory) and non-binding measures needed to help operationalize standards and drive practice.</p>

Action area 2: State duty to protect

<p>Goal 2.1: Improve policy coherence to reinforce more effective government action</p>	<p>The UNGPs clearly underline the need for policy coherence as a means for realizing better protection of people in business contexts. This means, for example, that laws and policies that govern the creation and ongoing operation of business enterprises, such as corporate laws, should be leveraged to shape more responsible business conduct. The UNGPs also clarify that the human rights obligations of States apply when pursuing investment policy objectives, when they act as economic actors, or when they outsource public services that lead to adverse human rights impacts. Improving policy coherence also means that States should actively promote business respect for human rights in the context of multi-lateral forums and organizations that deal with development, finance, investment and trade.</p>
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Action areas

Goal 2.2: Seize the mandatory wave and develop a full smart mix

One of the most remarkable developments of the last ten years is the growing understanding of the need for legal requirements based on the UNGPs. Going forward, it is essential to make emerging mandatory requirements effective and develop regulatory options that work in all markets, while complementing these efforts with a full “smart mix” of measures to foster responsible business that respect human rights. The UNGPs expect States to “consider a smart mix of measures – national and international, mandatory and voluntary” – all of which are needed to address protection gaps and create level playing fields. The momentum of mandatory human rights due diligence legislation provides an opportunity for moving toward a more effective smart mix, while not foreclosing other legal and policy tools to address specific human rights challenges.

Action area 3: Business responsibility to respect

Goal 3.1: Scale up business uptake and translate commitments to respect into practice

The UNGPs apply to a universe of tens of thousands of transnational corporations and affiliates, and millions of other businesses spanning the full range of political, economic, social and cultural contexts – as well as the informal sectors, which, to a large extent, remain out of reach. The fundamental task of attaining corporate respect for human rights is therefore massive. Even for those businesses building internal capacity, meeting the full expectations set out in the UNGPs is a complex and ongoing task. A critical existing challenge concerns conflicting requirements, when local legal frameworks (e.g. gender or LGBTI discrimination) contradict international human rights standards. Major challenges also continue particularly where activities or business relationships connect to corruption, criminal activities, or contexts requiring “heightened” due diligence, notably conflict-affected areas or other situations where atrocities are a known risk, such as in authoritarian regimes or in situations of illegal occupation. Yet, emerging practices over the course of the past decade demonstrate that meeting the business responsibility to respect is possible. For the next decade, uptake needs to move more widely into the mainstream of the business community, beyond pioneers, and with a step change in moving from commitments to changes in business processes and practice.

Goal 3.2: Embed human rights due diligence in corporate governance and business models

The UNGPs and their human rights due diligence concept (by design) use a well-understood concept within existing corporate governance systems of due diligence and enterprise risk management, but set out what is distinct when applied to risks to people. To realize lasting change and ingrain business respect for human rights as part of companies’ “DNA”, there is a need for a culture

Action areas

Goal 3.3: Challenge business practices that are inconsistent with respect	<p>change, supported by integration of human rights due diligence into governance and organizational frameworks, and into the core of the business model.</p> <p>Just as improving policy coherence for States, improving consistency in business practice is critical for realizing effective implementation of the UNGPs. Addressing practices that are inconsistent with public commitments to the business responsibility to respect human rights is therefore a key issue for the next decade. Human rights due diligence in line with the UNGPs, widely applied across all business functions and relationships, provides an essential tool for achieving greater coherence.</p>
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Action area 4: Access to remedy

Goal 4: Move from paper to practice in tackling barriers to access to remedy	<p>Access to effective remedy is a core component of the UNGPs. The need for States to take “appropriate steps to prevent, investigate, punish and redress” business-related human rights abuses within their territory and/or jurisdiction and to ensure that those affected “have access to effective remedy” are foundational principles. The UNGPs also clarify that 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”. The UNGPs envisage that access to effective remedy for business-related human rights abuses should be enabled through a remedy ecosystem involving complementary State-based judicial mechanisms, State-based non-judicial grievance mechanisms, and non-State-based grievance mechanisms to ensure the best possible outcomes for rights-holders. Meaningful progress for this core component of the UNGPs is a major and urgent priority for the next decade – and a critical issue for realizing human rights and sustainable development for all.</p>
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Action area 5: More and better stakeholder engagement

Goal 5: Ensure meaningful stakeholder engagement to reinforce protect, respect and remedy	<p>As a cross-cutting issue to support better prevention and remediation, meaningful stakeholder engagement should be at the heart of State and business strategies to realize legitimate and effective responses in addressing human rights risks and impacts in a business context. Meaningful stakeholder engagement, including effective social dialogue, means seeing affected individuals and communities, trade unions, human rights and environmental defenders, civil society organizations and others who play an essential role in monitoring State and business practice as partners. Adhering to the UNGPs’ call to focus on risks to people (rather than just risks to business), and in particular to</p>
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Action areas

focus on rights-holders in situations that make them vulnerable (including attention to gender-related risks), can help facilitate the move to “stakeholder capitalism”, sustainable development and just transition that leaves no one behind.

Action area 6: More and better leverage to drive faster change

Goal 6.1: Seize financial sector ESG momentum and align the S in ESG with the UNGPs

Addressing the role of business is essential to tackling key global challenges. Addressing the role of the financial sector is equally critical, given its role in fuelling economies and the behaviour of companies within them. Investors and other financial sector actors are expected to respect human rights by knowing the risks to people connected with their investment activities and showing how they take action to manage those risks. Engaging stakeholders in this process is essential. Progress in how financial sector actors implement their responsibility will also be a key means to speed and scale up business respect for human rights overall. Growing ESG momentum provides an opportunity for faster progress. However, to ensure that this development helps drive better business practices that lead to positive outcomes for people and environment, there is a need to mainstream the understanding that the UNGPs provide the core content of the S in ESG, while the UNGPs are also relevant across ESG considerations.

Goal 6.2: Leverage other business community “shapers” beyond regulators and finance

Beyond regulators and financial actors – arguably the actors with greatest leverage to drive scaling-up of responsible business, though not sufficient alone – it will be critical to leverage other shapers of business practice within the business community: from business lawyers to other corporate advisory providers, including accounting firms, auditors, social audit and assurance providers, management consultancies, and PR firms. The responsibility to respect human rights applies to these types of businesses, as the UNGPs apply to all business enterprises. Their responsibility and role in driving better business processes and practices that respect human rights need greater attention over the next decade. Aligning business advisory services with the UNGPs themselves by making advice on salient human rights risks and impacts and human rights due diligence part of their core recommendations for clients and business counterparts can make a significant contribution as part of the web of efforts to scale up UNGPs uptake and implementation. Other actors who can and should play a much bigger role in awareness-raising and helping contribute to a mindset change among both current and future business leaders include business organizations and academia, including business and law schools.

*Action areas***Action area 7: More and better tracking of progress**

Goal 7.1: Spur State action and accountability through more systematic learning and monitoring	Advancing effective implementation overall requires knowing where there is progress and where gaps remain, as well as knowing what works and what does not. More systematic tracking of UNGPs implementation efforts by States – including legal and policy developments and integration of human rights in the context of the State’s role as an economic actor – combined with greater use of peer review systems will help support more effective implementation and accountability over the next decade and is a key part of a more ambitious and coherent strategy for the way forward.
Goal 7.2: Improve the tracking of business impacts and performance	The first decade of the UNGPs saw a number of initiatives that assessed how (mostly large) businesses were incorporating their responsibility to respect human rights in policy level developments. For the next decade, such efforts need to be expanded – both in sectoral and geographic reach and to cover value chains more widely. More importantly, we need to see progress in measuring how businesses implement their responsibility through better policies and processes, and how effective these are in actually preventing and addressing human rights harms. Such progress will help improve the ability of business to allocate resources where they are the most needed or efficient and the ability of investors, civil society organizations and policymakers to identify and assess implementation by businesses that walk the talk compared to those who simply talk and, in turn, to devise effective strategies and policies.

Action area 8: More and better international cooperation and implementation support

Goal 8.1: Plug the gap in UN system integration of the UNGPs	The strategic embedding of the business and human rights agenda and the UNGPs across the UN system is a key means for achieving full UNGPs integration into existing structures, programmes and activities, at both the global and national levels. It is also a key issue for strengthening the UN system’s role in advancing policy coherence and convergence of standards, as well as creating greater synergies with other initiatives, not least in global efforts to realize sustainable development and a just transition. The UN system’s unique role in supporting a decade of action on the UNGPs needs to be reinforced by an ambitious approach across several dimensions, including by embedding the UNGPs across agendas, systematically integrating the UNGPs at strategic and operational levels, leading by example, and supporting a scaling-up of capacity-building for both internal entities and external stakeholders.
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Action areas

Goal 8.2: Enhance capacity-building and coordination to support faster and wider UNGPs uptake and implementation	To achieve faster and wider UNGPs uptake and implementation over the next decade there is a need for significant increased investments in capacity-building. Increased investments, however, will only be fully effective if supported by a more coordinated and coherent approach that moves beyond institutional boundaries. By taking a more strategic, ambitious approach there is potential for delivering the greater coherence and scale needed for meeting considerable existing and future needs for capacity-building, collaborative research and tracking progress.
Goal 8.3: Spur regional races to the top	The business and human rights movement has recognized that a global approach alone will not lead to wide and comprehensive uptake of the UNGPs, and needs to be complemented by regional platforms firmly anchored in the UNGPs. For the next decade, a key strategic issue for meaningful progress in UNGPs implementation and for embedding business respect for human rights across key sustainable development and just transition initiatives in each region of the world is to expand geographic uptake and implementation efforts and drive races to the top in all regions.

II. What we need: raise the ambition and increase pace to realize business respect for human rights

3. The road to sustainable development, just green transition and responsible recovery goes through respect for people and the planet. As the authoritative global framework for preventing and addressing adverse business-related human rights impacts, the United Nations Guiding Principles on Business and Human Rights (UNGPs)⁶ are a foundational tool for addressing these major collective challenges. The UNGPs and their three pillars (the State duty to protect human rights; the business responsibility to respect human rights; and the need for better access to remedy) provide the roadmap to recalibrate the balance between the State, people and markets, and to narrow and ultimately bridge the gaps between economic forces and respect for human rights, particularly for the most marginalized and vulnerable. Thus, they provide a powerful tool that can be deployed to realize the potential of responsible business as a core contribution to Our Common Agenda set out by the United Nations (UN) Secretary-General and to meet major global challenges: to tackle climate change, prevent ecological disaster, achieve the Sustainable Development Goals (SDGs) and to create a new social contract that addresses the inequalities of income and opportunity and persisting gender and racial discrimination that have been amplified during the COVID-19 crisis.

4. As the UNGPs turned 10 in June 2021⁷, the UN Working Group on Business and Human Rights,⁸ mandated by the Human Rights Council to promote dissemination and implementation of the UNGPs worldwide, took stock of the first decade of implementation.

⁶ https://www.ohchr.org/sites/default/files/documents/publications/guidingprinciplesbusinesshr_en.pdf.

⁷ <https://www.ohchr.org/en/special-procedures/wg-business/stocktaking-10th-anniversary-ungps>.

⁸ Official title: Working Group on the issue of human rights and transnational corporations and other business enterprises, established by the Human Rights Council in 2011 by resolution 17/4.

The stocktaking⁹ (accompanied by an assessment of institutional investors¹⁰) highlighted that the UNGPs have led to significant progress by providing a common framework for all stakeholders in managing business-related human rights risks and impacts. Yet, considerable challenges remain when it comes to coherent implementation.

5. The shared expectations articulated by the UNGPs have spurred public corporate commitments to respect human rights, driven increased transparency on human rights performance through benchmarking and reporting, and enabled corporate actors to mobilize internal change. Within many companies, this has, in turn, driven the development of the internal architectures needed to prevent, mitigate, and remedy human rights harms, as shown by a growing number of corporate human rights policies, due diligence procedures, grievance mechanisms, and increased available resources for human rights program implementation. In particular, processes for identifying and prioritizing human rights risks from the perspective of rights-holders have grown stronger, with human rights assessments and prioritization frameworks based on the UNGPs and focused not only on risks to business, but also risks to people, becoming increasingly common across sectors.

6. The UNGPs have been used as an authoritative normative framework to support the efforts of the UN and the International Labour Organization (ILO), the Organisation for Economic Co-operation and Development (OECD), regional organizations (notably the European Union (EU) and the Organization of American States (OAS), but also regional human rights mechanisms), international financial institutions, trade unions, indigenous peoples, civil society organizations and national human rights institutions, to promote responsible business based on international standards. The first decade was marked by the UNGPs' most notable normative innovation – the expectation that businesses exercise human rights due diligence – transforming towards a legally binding standard of conduct, while States and businesses have begun to implement the framework to prevent and address business-related harms to people.

7. The stocktaking notes, however, that the job has just begun: implementation by States and business enterprises has not reached sufficient breadth or depth. As a result, the governance gaps that allow business-related human rights abuse to occur across sectors and regions – and which created the need to develop the UNGPs – not only persist, but have become more urgent over the past decade, as underlined by the dual crisis of climate change and growing inequality. Increasing the pace in realizing better prevention and remediation of adverse impacts is an urgent priority. Monitoring of and achieving accountability for business-related human rights abuses is also still a work in progress.

8. Meaningful progress over the next 10 years depends on how these existing gaps are addressed, while making sure we have the tools to spot and fill new gaps. Today we know what needs to happen, but we have so far not seen enough action to reach systemic change. All States and businesses, including financial institutions and institutional investors¹¹, need to step up from their respective starting points, supported by other stakeholders. Effective progress will require persistent efforts to leverage the multiple actors beyond States that frame policies, practices and indeed regulations that shape business behaviours in a smart mix of measures. This can cumulatively contribute to making the difference we need, but without hoping for a silver bullet solution.

9. The UNGPs' first decade demonstrated that achieving responsible business that respect people and the planet is possible, but will not happen by itself. It is a key challenge for our future – at stake is nothing less than the success of our collective pursuit of a just transition and a sustainable, equitable future for all. The persistence of business-related human rights abuses should equally be a matter of urgent priority attention for States and business, as rights-holders continue to experience harm and remain at risk.

⁹ <https://www.ohchr.org/sites/default/files/Documents/Issues/Business/UNGPs10/Stocktaking-reader-friendly.pdf>.

¹⁰ <https://www.ohchr.org/sites/default/files/Documents/Issues/Business/UNGPs10/Stocktaking-investor-implementation.pdf>.

¹¹ <https://www.ohchr.org/sites/default/files/Documents/Issues/Business/UNGPs10/Stocktaking-investor-implementation.pdf>

10. Therefore, what we need now for the next decade is to raise the ambition and increase the pace of implementation, to improve coherence and create greater impact.

11. This document – the UNGPs 10+ Roadmap for the next decade – follows the stocktaking, complementing the assessment of the first decade with forward-looking recommendations for the next one. Building on the stocktaking’s analysis of achievements to date and existing challenges and opportunities, it sets out key action areas for the road ahead for progressively getting closer to fuller UNGPs realization. Each action area identifies priority goals for what needs to happen and supporting actions to be taken by States and businesses as well as other key stakeholders, all playing a role in realizing UNGPs implementation. Its ultimate objective echoes that of the UNGPs themselves—that they should be translated to practice so as to “achieve tangible results for affected individuals and communities, and thereby also contributing to a socially sustainable globalization.” It is inspired by the vision of UNGPs’ author and former Special Representative of the Secretary-General, John Ruggie, that efforts to promote implementation should never lose sight of the need for making a difference where it matters most: in the daily lives of people affected by business on the ground.

12. The stocktaking and the Roadmap are results of the Working Group’s UNGPs 10+ project¹², which has been supported by a wide-ranging multi-stakeholder consultation process, numerous written inputs and collaboration with partners, including the Office of the UN High Commissioner for Human Rights (OHCHR) and the UN Development Programme (UNDP).

III. How to get there: More coherent action

13. The Working Group has identified eight key action areas for moving faster and with greater ambition to support the overall urgent need for more coherent action. These eight action areas and corresponding priority goals are:

Action areas for moving faster

Strategic direction

Action area 1: UNGPs as a compass for meeting global challenges

Goal 1.1: Make business respect for human rights a core element of just transition and sustainable development strategies

Goal 1.2: Enhance collective action to tackle systemic challenges

Goal 1.3: Optimize digital transformation through respect for human rights

Goal 1.4: Ensure coherence and alignment in standards development

Protect, Respect, Remedy

Action area 2: State duty to protect

Goal 2.1: Improve policy coherence to reinforce more effective government action

Goal 2.2: Seize the mandatory wave and develop a full smart mix

Action area 3: Business responsibility to respect

Goal 3.1: Scale up business uptake and translate commitments to respect into practice

Goal 3.2: Embed human rights due diligence in corporate governance and business models

Goal 3.3: Challenge business practices that are inconsistent with respect for human rights

¹² <https://www.ohchr.org/en/special-procedures/wg-business/next-decade-business-and-human-rights>.

Action areas for moving faster

Cross-cutting issues
Action area 4: Access to remedy and meaningful stakeholder engagement

Goal 4: Move from paper to practice in tackling barriers to access to remedy

Action area 5: More and better stakeholder engagement

Goal 5: Ensure meaningful stakeholder engagement to reinforce protect, respect and remedy

Action area 6: More and better leverage to drive faster change

Goal 6.1: Seize financial sector ESG momentum and align the S in ESG with the UNGPs

Goal 6.2: Leverage other business community “shapers” beyond regulators and finance

Action area 7: More and better tracking of progress

Goal 7.1: Spur State action and accountability through more systematic learning and monitoring

Goal 7.2: Improve the tracking of business impacts and performance

Action area 8: More and better international cooperation and implementation support

Goal 8.1: Plug the gap in UN system integration of the UNGPs

Goal 8.2: Enhance capacity-building and coordination to support faster and wider UNGPs uptake and implementation

Goal 8.3: Spur regional races to the top

14. The Roadmap elaborates on the priority goals connected to each action area, setting out what needs to happen over the next decade to scale up UNGPs integration and implementation and corresponding supporting actions to be taken by States and businesses, as well as other stakeholders.

15. The recommended actions are not an exhaustive list and need to be complemented by further guidance as well as clear commitments and implementation plans by States and businesses, including financial institutions and investors. Like the UNGPs themselves, they do not purport to be a silver bullet solution to all challenges. Rather, they should be read as strategic guidance for supporting more ambitious efforts to increase the pace of UNGPs implementation.

16. Taking action in these areas should be done by States, business enterprises, business organizations, investors, and multi-lateral organizations, including the UN and others, to demonstrate seriousness and support the move toward greater coherence and impact on the ground. The identified goals and actions may also provide a benchmark for national human rights institutions, civil society organizations, trade unions, human rights mechanisms, relevant UN entities and others to develop more specific targets and monitor progress and continue working with States and business to drive positive change.

IV. UNGPs 10+ Roadmap - action areas, priority goals and targets for the next decade

A. Action area 1: UNGPs as a compass for meeting global challenges

1. Make business respect for human rights a core element of just transition and sustainable development strategies, by applying all three pillars of the UNGPs (State duty to protect, business responsibility to respect, and need for access to remedy)

17. Respecting people and the planet by preventing and addressing adverse impacts across business activities and value chains is the most significant contribution most businesses can make toward sustainable development¹³. The UNGPs and their key concepts of human rights due diligence, meaningful stakeholder engagement and the need for addressing harms to human rights provide a powerful normative and practical tool for States, businesses and other stakeholders in leveraging the great potential of responsible business as a core component of tackling inequalities and realizing a just transition and a sustainable future for all – including in the context of “building back better” from the COVID-19 crisis¹⁴. The three pillars of the UNGPs – the State duty to protect human rights, the business responsibility to respect human rights, and the need for access to remedy for human rights harms – clearly define the respective complementary roles of States and businesses.

18. Stocktaking findings:

- the Human Rights Council’s recognition of the human right to a clean, healthy and sustainable environment – citing the UNGPs – is but the latest global articulation of how climate change¹⁵, the environment and human well-being are inextricably linked
- the Just Transition declaration, adopted by some States at the 26th UN Climate Change Conference (COP26), recognizes that respect for human rights across global supply chains, implemented through corporate due diligence in line with the UNGPs, the OECD Guidelines and the ILO Tripartite Declaration, is needed to realize a *just transition* (the process towards an environmentally sustainable economy, which “needs to be well managed and contribute to the goals of decent work for all, social inclusion and the eradication of poverty”)
- however, even as sustainability is increasingly at the core of the global agenda—including for business across all sectors as the push for transition to a more sustainable, low carbon economy gathers momentum—the full potential of the UNGPs, has not yet been seized;
- all too often, human rights risks are not considered as a key part of sustainability commitments and the Environmental, Social and Governance (ESG) agenda, whereas they should be at the centre of the S in ESG (while the UNGPs are also relevant across ESG considerations)
- intensifying climate change threatens access to energy, food, water and health and puts increasing populations at risk of poverty, fragility and conflict, forcing them into migration. Growing numbers of migrants risk being trapped in situations where they are vulnerable to abuse, with women and children often facing disproportionate risks
- potential human rights impacts of climate change mitigation strategies and “green investments” are also often overlooked, for example in the search for new mineral mining and new extractive geographies needed for the energy transition

¹³ <https://www.ohchr.org/en/special-procedures/wg-business/key-recommendations-connecting-business-and-human-rights-agenda-2030-sustainable-development-goals>.

¹⁴ <https://www.ohchr.org/en/statements/2020/04/ensuring-business-respects-human-rights-during-covid-19-crisis-and-beyond?LangID=E&NewsID=25837>.

¹⁵ <https://www.ohchr.org/en/special-procedures/wg-business/climate-change-and-ungps>.

- for example, The World Benchmarking Alliance (WBA) 2021 Just Transition Assessment finds that the majority of high-emitting companies fail to demonstrate efforts towards a just transition, that “people most at risk are being left out of decisions that affect their future” and that most assessed companies appear to treat social risks and plans for a low-carbon transition independently from human rights issues
- while some business actors also recognize that business decisions and actions are inextricably connected to growing inequalities and that ensuring business respect for human rights can support a more coherent approach, it is not recognized often nor widely enough
- this in turn means that the potential of responsible business as a solution to our greatest common challenges will not be realized. Ultimately, it poses a risk to the very success of achieving a green, just transition and a more equal, sustainable future.

19. Outcomes needed for the next decade

- the UNGPs are embedded across key global agendas for our common future, particularly those for realizing a just transition and tackling climate change and growing inequality, including in the context of “building back better” from the COVID-19 crisis¹⁶
- business respect for human rights is understood as a core component of the ESG agenda, including for corporate sustainability and sustainable finance, with the UNGPs as the baseline normative framework to drive State, business and investor practice on social impact that respects people and the planet
- meaningful stakeholder engagement with rights-holders and access to remedy for adverse impacts on people are widely recognized as a foundational element of a rights-respecting approach to green transition and climate mitigation initiatives
- UNGPs implementation is supported through increased funding for capacity-building on the ground, including in the context of development cooperation and sustainable and green finance initiatives, to address capacity gaps among State and business actors and enable them to better meet their respective duties and responsibilities and business responsibility on ground
- development finance institutions play a more visible role by integrating the UNGPs more effectively in their ESG frameworks and investment decision making and ongoing monitoring
- the UNGPs are fully integrated in the follow-up tracks to the Secretary-General’s Common Agenda as a tool to leverage responsible business to reach a breakthrough in realizing a “greener, better, safer future”
- the UNGPs and business respect for human rights become central to the discourse around the successor Agenda to the 2030 Agenda.

Illustrative actions for supporting progress toward this goal

20. **States** should:

- integrate the UNGPs into global frameworks and international policy agendas concerning the role of business in achieving the goals set by the Paris Agreement and 2030/SDGs Agenda
- invest in business respect for human rights to reinforce financing of just transition and sustainable development, including by funding development cooperation to strengthen capacity of State and business actors that have to implement the UNGPs (e.g. support capacity building of labour inspectorates, initiatives for registration of

¹⁶ <https://www.ohchr.org/en/statements/2020/04/ensuring-business-respects-human-rights-during-covid-19-crisis-and-beyond?LangID=E&NewsID=25837>.

undocumented workers, corporate supervisory administrators, judges, small and medium sized enterprises at the ends of supply chains)

- embed and incentivize business respect for human rights as a core component of investment governance frameworks and public-private partnerships oriented toward sustainable development and just transition.

21. **Business enterprises** should:

- be able to demonstrate human rights due diligence and effective engagement with trade unions and other affected stakeholders as well as grievance management in just transition planning
- integrate human rights due diligence in corporate SDG engagement¹⁷. This includes prioritizing the most severe impacts for action and ensuring that they are looking not only at impacts they could cause themselves but also impacts they could be involved in through their business relationships.

22. **Development finance institutions** should:

- continue to more effectively integrate human rights due diligence and grievance management in line with the UNGPs in their policies and processes for managing environmental and social risks in their investment decisions and ongoing monitoring
- establish and improve operational-level grievance mechanisms in line with the UNGPs.

23. **Investors and other actors in the investment “ecosystem”** should call for universal alignment of ESG benchmarks, data providers and reporting frameworks with the UNGPs and engage with other stakeholders (including civil society organizations and relevant UN entities) to move effectively toward such alignment.

24. The **UN system** and the UN Secretary-General should more consistently make reference to the UNGPs across statements and strategic frameworks, including in the next iterations or implementation frameworks of the Call to Action and Our Common Agenda.

25. **Civil society organizations, trade unions, academia** and others calling for just transition and sustainable development can help strengthen coherence of advocacy and monitoring by consistently using the UNGPs when addressing the role of business in realizing these common goals.

2. **Enhance collective action to address systemic challenges**

26. Collective action is an essential part of the solution to systemic challenges that are at the root of many business-related human rights impacts. Such systemic challenges are beyond what any individual State and company can resolve on their own. Alliances between States and between businesses as well as multi-stakeholder alliances involving rights-holders, business, governments, unions, civil society and international organizations, which develop collective action founded on business respect for human rights, accountability and meaningful stakeholder engagement are essential for building trust and increasing leverage to deal more effectively with them. Collective action can strengthen UNGPs implementation across a number of key challenges linked to economic forces, while the UNGPs make clear that joining collaborative initiatives does not diminish or replace the individual State duty to protect human rights and the business responsibility to respect human rights.

27. **Stocktaking findings:**

- a range of underlying, systemic challenges drive many of the most severe business-related human rights impacts, with disproportionate impacts for the most vulnerable and marginalized

¹⁷ <https://www.ohchr.org/en/special-procedures/wg-business/key-recommendations-connecting-business-and-human-rights-agenda-2030-sustainable-development-goals>.

- the dual crises of climate change and growing inequalities are fundamental challenges to a sustainable future for all, but a number of other systemic challenges inextricably linked to economic forces also require urgent attention both by meeting individual State and business obligations and responsibilities and through more effective collective action
- over the next decade, States, businesses and multi-lateral organizations in collaboration with other stakeholders need to give higher priority to urgent issues such as:
 - tackling gender¹⁸- and racial-related discrimination and abuses in the world of work and in the context of investments affecting communities
 - confronting the rising threats faced by human rights and environmental defenders¹⁹ (including representatives of indigenous peoples and trade unions) and civil society organizations who raise concerns about business-related impacts
 - closing prevention and protection gaps in the informal economy (accounting for more than 6 out of 10 workers and four out of five enterprises in the world), including heightened risks of child and forced labour, which have been made worse by the COVID-19 crisis
 - reinforcing attention to the role of responsible business in conflict-affected contexts and other situations at heightened risk of international crimes and gross human rights abuses
 - addressing the corruption²⁰ (e.g. through bribery and trading in influence to gain illegal economic advantages) that leads to systemic business-related human rights abuses in various types of commercial activities
 - managing the threats to human rights and humanity posed by new technologies (see next priority goal)
- numerous collective action and multi-stakeholder collaborative initiatives have been developed over more than two decades as responses to a range of business-related human rights challenges at both local and international levels
- going forward, there is a need to learn from shortcomings and build on the models that work for building leverage to strengthen prevention and remediation of business-related human rights impacts.

28. Outcomes needed for the next decade:

- all major sectors have multi-stakeholder or collective initiatives robustly looking at salient human rights challenges complemented by capacity-building for small and medium-sized enterprises
- multi-stakeholder and collective initiatives have built-in accountability, understood as accountability assessed against outcomes for affected people, not just compliance with codes and auditing
- collective action initiatives exist for all above-mentioned challenges, including:
 - gender²¹ is integrated as a cross-cutting issue in collective action that addresses business-related human rights abuses
 - efforts to close prevention and protection gaps in the informal sector, with business respect for human rights as a foundational principle, supported by funding to enable protection of and respect for human rights (e.g. through scaled-up awareness-raising on human rights and labour standards, building

¹⁸ <https://www.ohchr.org/en/special-procedures/wg-business/gender-lens-ungps>.

¹⁹ <https://www.ohchr.org/en/special-procedures/wg-business/report-human-rights-defenders-and-civic-space-business-and-human-rights-dimension>.

²⁰ <https://daccess-ods.un.org/tmp/5950952.76832581.html>.

²¹ <https://www.ohchr.org/en/special-procedures/wg-business/gender-lens-ungps>.

capacity for labour inspection, registering companies and workers, expanding social protection, and supporting trade unions and social dialogue platforms, etc.)

- responses to conflict situations and other situations at heightened risk of international crimes and gross human rights abuses address the role of business and align with the UNGPs' expectation of heightened attention²² and action by States and businesses (in the form of heightened corporate human rights due diligence for all stages of the conflict cycle). The UNGPs are integrated into peace and security frameworks of all actors in the UN, development finance and reconstruction organizations
- a collaborative platform (or platforms) to effectively respond to threats faced by human rights and environmental defenders (including representatives of indigenous peoples and trade unions) and civil society organizations who raise concerns about business-related impacts.

Illustrative actions for supporting progress toward this goal

29. **States, business enterprises, business organizations, trade unions, civil society organizations, and the UN and other international organizations** should explore and support collective action platforms that address systemic business-related human rights challenges through multi-stakeholder dialogue and collaboration, while recognizing that such initiatives do not diminish the State duty to protect human rights nor the business responsibility to respect human rights.

30. **Multi-stakeholder initiatives and industry initiatives** should align closely with the UNGPs and build in effective multi-stakeholder collaboration and accountability, covering the whole value chain.

3. Optimize digital transformation through respect for human rights

31. There is a well-established understanding that digital technologies can contribute to the achievement of the SDGs. At the same time, the use of certain products and services, or their deliberate misuse, can lead to a number of fundamental challenges to human rights and democracy, such as online hate speech, misinformation, mass surveillance and undermining of democratic processes. These challenges require dedicated action to tackle them at their roots. The UNGPs provide a compelling starting point for companies and States seeking to address the potential harms of digital technologies by effectively managing associated risks to people, as they precisely seek to manage the gap between rapid change (in this case technological change) and the capacity of society to manage its consequences.

32. Stocktaking findings:

- managing the adverse impacts on people arising in the context of technological disruption – from automation to the gig economy, the exponential spread of misinformation, abusive surveillance, divisive social media platforms and discriminatory bias in artificial intelligence – is a major collective action challenge for the next decade and beyond. Tackling it needs to involve a broad set of actors: tech companies, other sectors, regulators, investors, industry associations, professional associations and civil society at large
- a number of tech companies have already embraced the UNGPs and adopted human rights policies. At the same time, there is a need to clarify how the UNGPs normative framework can be translated into actual company practice
- efforts are underway, including through the UN Human Rights Office's B-Tech project²³, to provide guidance to companies and policy-makers on how to identify, address and mitigate adverse impacts on human rights and best ensure that digital technology is a force for good, using the UNGPs

²² A/75/212.

²³ <https://www.ohchr.org/en/business/b-tech-project>.

- given the myriad of policy initiatives in the tech space, States need to pay particular attention to ensuring policy coherence and that regulations align with the UNGPs.

33. **Outcomes needed for the next decade**

- human rights due diligence in line with the UNGPs is put at the centre of the development and deployment of new technologies
- existing and new collective action platforms to address human rights challenges emerging in the context of new technologies are explicitly aligned with the UNGPs, and collective action platforms exist to address risks inherent in dual use technologies and innovations with potential to endanger the future of humanity, in particular protection of human rights
- a smart mix of regulatory and policy measures aimed at technology companies align with the State duty to protect against harm, including through requiring human rights due diligence.

Illustrative actions for supporting progress toward this goal

34. **States** should:

- review existing laws and policies regarding their applicability for protecting human rights potentially affected by new technologies
- work towards ensuring an international level playing field on human rights in tech, through a “smart mix” of incentive-based and mandatory measures as applicable
- strengthen or build multilateral alliances to promote the respect for human rights in the tech space
- provide resources for dedicated independent bodies to tackle human rights issues in tech, such as national human rights institutions, civil society organizations, and data protection authorities
- clarify oversight functions of the State, with a distinct emphasis on situations where States contract with, partner with, license from or support technology companies.

35. **National human rights institutions** should build and expand internal capacity to tackle human rights issues in tech and seek cooperation with data protection authorities and related players for coordination action.

36. **Business enterprises** should:

- ensure executive and governance oversight in managing human rights related risks
- review and address business-model related risks
- report on action and effectiveness on embedding human rights due diligence into product/service design, development, sales and deployment
- engage users of tech and use leverage to effectively prevent and address human rights risks and impacts, including both public and private actors
- collaborate with governments, civil society and other stakeholders in exploring ways to enable access to remedy for potential human rights impacts connected to high-risks technologies.

37. **Business organizations** should:

- provide safe learning spaces for tech companies on human rights and for other sectors that are starting to use more technology so that they better understand the risks facing their sectors
- challenge companies to improve their practices, e.g. through benchmarking/rankings
- steer advanced company conduct on human rights through incentive systems.

38. **Investment ecosystem actors** should:

- communicate clear expectations towards tech investee companies to uphold respect for human rights
 - include safeguards in investing policies to review tech company conduct on human rights.
39. **Regional and international organizations** should:
- foster policy coherence and define a joint roadmap on expectations towards the tech sector corresponding to the corporate responsibility to respect human rights in line with the UNGPs
 - ensure common ground on dangerous applications of tech, e.g., joint understanding on the necessity of moratoriums or similar action for applications of tech which, at the present time, prove harmful for human rights.
40. **Civil society** should:
- continue to identify and call out possible protection gaps and problematic practices created by constantly evolving digital technologies, and engage with States and business actors in addressing these gaps, including by effectively using the UNGPs
 - evaluate and challenge tech company conduct on human rights, e.g., through benchmarks/rankings.
41. **The UN** should:
- provide authoritative guidance on how the UNGPs apply in tech, in particular regarding the expectations towards the tech sector corresponding to corporate responsibility to respect human rights line with the UNGPs
 - advise on oversight functions of the State, with a distinct emphasis on situations where States contract with, partner with, license from or support technology companies
 - clarify red flags for tech innovation, constituting clear cut-off lines where innovations endanger the future of humanity, in particular the protection of human rights.
- 4. Ensure coherence and continued alignment with the UNGPs in standards development**
42. A major contribution provided by the UNGPs is the concept of human rights due diligence²⁴, which requires businesses to identify, prevent and mitigate their adverse impacts and to account for how they address them. This normative clarification is the foundation of the business responsibility to respect human rights. To support coherence and effectiveness of efforts that leverage the role of business in addressing global challenges, including through ensuring consistent expectations to business and more level playing fields, it is critical to build on the common understanding and conceptual clarity provided by the UNGPs, without foreclosing any other promising longer-term developments. In short, this means preserving alignment between the UNGPs and standards that already integrate them, such as the OECD Guidelines for Multinational Enterprises, and ensuring coherence and alignment in further standards developments. This is a key foundational issue for ensuring coherence in the multitude of both binding (regulatory) and non-binding measures needed to help operationalize standards and drive practice.
43. Stocktaking findings:
- beyond increasingly being embedded in law, the uptake of the human rights due diligence standard by organizations framing and influencing business operations and decision-making in different regimes has created what can be best described as

²⁴ <https://www.ohchr.org/en/special-procedures/wg-business/corporate-human-rights-due-diligence-identifying-and-leveraging-emerging-practices>.

a consolidated web of pressure, where a range of different actors are mandating or incentivizing business to respect human rights

- besides the widely known mirroring between the UNGPs and the OECD Guidelines for Multinational Enterprises, corporate human rights due diligence has also been incorporated into the International Labour Organization's revised 2017 Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy, the EU taxonomy for sustainable economic activities and the revised Universal Standard of the Global Reporting Initiative
 - the UNGPs are also the standard of reference for the UN Global Compact and its participants on the policies and processes they should implement in order to ensure that they follow the ten Principles of the UN Global Compact. Organizations in the world of sport such as FIFA and the International Olympic Committee have also adopted or are aligning their approach with the standard
 - importantly, human rights due diligence has started to permeate the world of financial institutions, including the IFC, some national development finance institutions and export credit agencies and some of the world's largest publicly and privately owned institutional investors – albeit unevenly and relatively narrowly. The recognition by such institutions of their responsibility under the UNGPs and their integration of human rights due diligence into business relationships is an essential step in fostering business respect for human rights, considering the leverage these institutions have in providing services and influencing public and private economic actors
 - the 2021 revision of the Global Reporting Initiative's Universal Standard for sustainability reporting represents an important step forward, as it aligns with the UNGPs and makes clear that all companies should be able to explain how they identify severe risks to people connected with their business and what they are doing to address them
 - coherence challenges remain at all levels, however, and it is not necessarily the case that the positive signs of alignment that have taken place to date will continue. Continued attention to this challenge is therefore needed. This includes need for UNGPs integration in:
 - further ongoing work to develop and maintain a global set of sustainability reporting standards (including the International Sustainability Standards Board), where UNGPs alignment can help leverage sustainability reporting as a driver for uptake of human rights due diligence and provide credible, useful information on companies' severe impacts
 - regulation of mandatory Task Force on Climate-Related Financial Disclosures (TCFD) across key markets and jurisdictions, where greater alignment between regulation and the UNGPs and TCFD frameworks may also help reinforce the impact of each
 - other global policy agendas (beyond climate, environment and SDGs, as highlighted in Goal 1.1) where responsible business conduct is or should be considered a key issue, including anti-corruption, finance, trade and investment, and taxation.
 - it is vital to also ensure policy coherence when developing further standards in the area of business and human rights at multi-lateral level, including in relation to the ongoing discussions on a legally binding instrument on business and human rights.
44. Outcomes needed for the next decade:
- existing and new international standards addressing responsible business conduct (including UN and OECD and regional frameworks) are aligned with the key concepts of the UNGPs and apply further guidance to put rights-holders at the centre, including the UNGPs gender framework

- all leading ESG frameworks and sustainability reporting standards are explicitly aligned with the UNGPs, including integration of human rights due diligence as a core element of sustainable business and investment activities.

Illustrative actions for supporting progress toward this goal

45. **States** should:

- continue to support alignment with the UNGPs at the multi-lateral and transnational standards level in areas linked to business and investment value chains
- engage constructively in international standard-setting processes to strengthen policy coherence as a means for more effective promotion of business respect for human rights and responsible business conduct overall
- ensure that emerging standards concerning ESG investment definitions and taxonomies, including those developed by multi-lateral financial institutions, explicitly make reference to human rights due diligence as a key element
- help play a role in bringing together key stakeholders to develop an approach for better alignment between the UNGPs and TCFD frameworks, specifically by connecting human rights risk management and climate change risk management.

46. **Business enterprises and financial institutions** should:

- continue to align their ESG and sustainability policies, processes and performance with the UNGPs
- support uptake across business relationships and value chains, by supporting opportunities for business partners (e.g. through industry associations), including small and medium-sized enterprises, to learn about practical application of the UNGPs and how respect for human rights supports sustainable development.

47. **The UN, ILO and OECD** should:

- continue to work together to promote convergence with the UNGPs, specifically the concept of human rights due diligence, both at a global/transnational standards level and in implementation efforts
- redouble efforts to engage international financial institutions and call on them to align their frameworks and investment activities fully with the UNGPs.

B. Action area 2: State duty to protect

1. Improve policy coherence to reinforce more effective government action

48. The UNGPs clearly underline the need for policy coherence as a means for realizing better protection of people in business contexts. This means, for example, that laws and policies that govern the creation and ongoing operation of business enterprises, such as corporate laws, should be leveraged to shape more responsible business conduct. The UNGPs also clarify that the human rights obligations of States apply when pursuing investment policy objectives, when they act as economic actors, or when they outsource public services that lead to adverse human rights impacts. Improving policy coherence also means that States should actively promote business respect for human rights in the context of multi-lateral forums and organizations that deal with development, finance, investment and trade.

49. **Stocktaking findings:**

- a lack of government coherence in addressing governance gaps remains a fundamental challenge for realizing effective State protection of human rights in business contexts. Many Governments are not fulfilling their duty to protect human rights by failing to pass legislation that meets international human rights and labour standards, passing legislation that is inconsistent with those standards or failing to enforce legislation that would protect workers and affected communities. For example: more than 100 countries prevent women from certain jobs; in more than

half the world, LGBTI people may not be protected by workplace law; and more than 40 countries have not ratified the ILO core conventions. In some situations, States themselves are providing the foundations for business-related human rights harm through deliberate action

- overall, many States are still hesitant to make full use of the available tools, overemphasizing voluntary measures such as awareness-raising, training, research, and promotion of good practices
- as a result, the embedding of the UNGPs into corporate governance regulation and oversight, outsourcing of public services, international economic agreements, in international development cooperation, or where States act as an economic actor – in State-owned enterprises²⁵, in public procurement, through sovereign wealth funds and economic diplomacy and export credits²⁶, among other things – has not seen enough progress
- while effective use of the UNGPs also has potential to help bring transformational change in the area of international investment and trade, to date there has not been enough effort to align trade and investment frameworks with the UNGPs. Notably, most of the more than 3,000 existing international investment agreements²⁷ protect investors and their rights, to the exclusion of the rights of individuals and communities. They also constrain the regulatory ability of States to act robustly to discharge their international human rights obligations
- one tool that can support overall policy coherence²⁸ are processes of developing national action plans on business and human rights²⁹, which have fostered improved coherence by bringing together State entities that traditionally may not engage in direct dialogue on human rights challenges (e.g. ministries of economy, finance and trade and corporate and securities regulators)
- these processes have also provided domestic platforms for awareness-raising and capacity-building across States and stakeholder groups. In cases where national baseline assessments have been conducted, the national action plan development process has provided previously non-existent benchmarks upon which State implementation of the UNGPs can be assessed
- examples also demonstrate the usefulness of national action plans as a steppingstone for moving toward mandatory human rights due diligence legislation
- to date, too few States have developed national action plans, and regional distribution of such plans remains uneven. Even if other initiatives to foster responsible business conduct are in place (e.g. legislation to combat modern slavery in supply chains), national action plans on business and human rights are important as tools to support a holistic approach
- current State practice when acting as members of multi-lateral organizations and forums that deal with development, finance, investment and trade is also patchy with regard to ensuring effective alignment with the UNGPs. Commitments by the G7 and G20 to strengthen protection of human rights in global supply chains in line with the UNGPs are encouraging but need to be followed up by concrete measures and evaluation
- improving policy coherence between human rights obligations and business-oriented policy measures is also an issue of urgent attention in the current context,

²⁵ A/HRC/32/45.

²⁶ A/HRC/38/48.

²⁷ A/76/238.

²⁸ <https://www.ohchr.org/en/business/call-inputs-report-policy-coherence-government-action-protect-again-business-related-human-rights>.

²⁹ <https://www.ohchr.org/en/special-procedures/wg-business/national-action-plans-business-and-human-rights>.

for States' pathways out of the COVID-19 crisis³⁰, where the UNGPs provide an essential tool to support responsible recovery

- therefore, all States should take action to develop national action plans or other national strategies to strengthen coherence and develop a holistic State approach to business and human rights, using a range of tools to strengthen protection against business-related human rights impacts and foster responsible business conduct (see also the next goal on mandatory measures and the “smart mix”).

50. Outcomes needed for the next decade:

- all States in all regions have developed effective national action plans on business and human rights – backed by concrete action, inclusive stakeholder engagement, and sufficient resources and political mandates for lead ministries and other change agents within States
- States that already have national action plans have reviewed them and developed more mature approaches (“NAPs 2.0”³¹)
- national action plans on business and human rights are coherent in addressing key issues for the next decade, including a just transition and sustainable development
- the UNGPs have been brought into SDG action plans (with emphasis on the transformational potential that business respect for human rights can have) and other action plans for responsible business or specific issues (e.g. anti-corruption³² and combatting modern slavery)
- an increasing number of States have taken steps to lead by example and integrate the UNGPs in the State-business nexus, including in public procurement, export and investment promotion, State-owned enterprises, and in the trade and investment agreements domains.
- multi-lateral forums that deal with development, finance, investment and trade – including the G7 and G20 – consistently reference the UNGPs as a key foundation for a sustainable global economy.

Illustrative actions for supporting progress toward this goal

51. States should:

- ratify core ILO conventions and human rights treaties as part of efforts to close protection gaps in a business context
- develop national action plans for implementing the UNGPs (or those that already have action plans should review and update them on a regular basis), based on an analysis of gaps through a national baseline assessment and multi-stakeholder dialogue, that include measures that are specific, measurable, achievable, relevant, and time-bound (i.e. SMART)
- empower national human rights institutions with adequate mandates and resources to support the development, implementation and monitoring of national action plans
- evaluate progress (including through regional and international peer learning platforms) and improve existing action plans
- embed the UNGPs, including human rights due diligence, consistently throughout development cooperation, international investment agreements³³, public procurement, and actors in the State-business nexus, such as development finance

³⁰ <https://www.ohchr.org/sites/default/files/Documents/Issues/Business/WG/Responsible-recovery-information-note.pdf>.

³¹ https://www.ohchr.org/sites/default/files/Documents/Issues/Business/AR_keynote_remarks_NAP_workshop.pdf.

³² A/HRC/44/43.

³³ A/76/238.

institutions, pension funds, sovereign wealth funds, State-owned enterprises³⁴ and export credit agencies³⁵

- bring together trade and investment actors to set principles for creating trade and investment frameworks that respect human rights and the environment
- integrate UNGPs in economic crisis recovery plans³⁶, accompanied by specific requirements and monitoring
- apply further guidance on how the UNGPs can strengthen protection of individuals from groups or populations that are at heightened risk of vulnerability or marginalization, including the UNGPs gender guidance and framework³⁷.

52. **Business enterprises and business associations** should:

- support the development of effective national action plans on business and human rights
- support robust and constructive discussion with other stakeholders on national action plan development and implementation.

53. **UN entities working to promote the UNGPs** should:

- increase efforts to advocate and provide technical assistance and access to peer learning for the purpose of the adoption of more national action plans through multi-stakeholder engagement
- support the development of a framework for monitoring and accountability towards implementation of national action plan commitments
- develop further guidance for integrating the UNGPs in policy-making in areas such as trade, investment, finance and development.

2. **Seize the mandatory wave and develop a full “smart mix”**

54. One of the most remarkable developments of the last ten years is the growing understanding of the need for legal requirements based on the UNGPs. Going forward, it is essential to make emerging mandatory requirements effective and develop regulatory options that work in all markets, while complementing these efforts with a full “smart mix” of measures to foster responsible business that respect human rights. The UNGPs expect States to “consider a smart mix of measures – national and international, mandatory and voluntary” – all of which are needed to address protection gaps and create level playing fields. The momentum of mandatory human rights due diligence³⁸ legislation provides an opportunity for moving toward a more effective “smart mix”, while not foreclosing other legal and policy tools to address specific human rights challenges.

55. **Stocktaking findings:**

- the fast emergence of a broad consensus on the need for legal requirements based on the UNGPs – from civil society, union organizations and national human rights institutions, being joined by significant numbers of investors and business themselves – was a noteworthy development of the first decade, with mandatory human rights due diligence efforts developing at the national, regional and international levels
- because of the potential for greater legal certainty, more level playing fields, increased leverage within value chains, better-integrated risk management, and in

³⁴ A/HRC/32/45.

³⁵ A/HRC/38/48.

³⁶ <https://www.ohchr.org/sites/default/files/Documents/Issues/Business/WG/Responsible-recovery-information-note.pdf>.

³⁷ <https://www.ohchr.org/sites/default/files/Documents/Issues/Business/BookletGenderDimensionsGuidingPrinciples.pdf>.

³⁸ <https://www.ohchr.org/en/special-procedures/wg-business/mandatory-human-rights-due-diligence-mhrdd>.

no small part because of a decade of experience with the UNGPs, an increasing number of business voices are supporting mandatory human rights due diligence measures

- at the same time, the experience of many decades has demonstrated that legal measures are essential but not sufficient to ensure business respect for human rights, underlining the need for the “smart mix” called for by the UNGPs
- a full “smart mix” means looking at all four aspects (national, international, mandatory and voluntary), as the State duty to protect necessarily involves legislative and regulatory measures at the national level, and the supportive infrastructure (such as enforcement, incentives and guidance) needed to make them meaningful in practice. The UNGPs also clearly contemplate mandatory international measures as a natural part of this “smart mix”
- as the welcome emergence of human rights due diligence regulations continues, efforts to support harmonization and level playing fields will be needed, consistently applying the UNGPs and not falling below their standards
- effective regulation should reinforce the “disruptive” elements of the UNGPs’ human rights due diligence concept, including:
 - “knowing and showing” potential and actual human rights impacts across value chains are encouraged and should be incentivized
 - the responsibility to identify, prevent and seek to address risks to people connected to business operations and value chain relationships extends far beyond tier one of supply chains, to the full scope of the value chain
 - the UNGPs do not envisage that business enterprises should simply exit (“cut and run”) business relationships with entities found to be involved in human rights harms to avoid the risk of financial or other sanctions, but rather expect enterprises to engage and use leverage to prevent and seek to address impacts
 - meaningful engagement with stakeholders (notably affected workers and communities, as well as trade unions and human rights and environmental defenders, but also civil society organizations) is a cross-cutting element of effective human rights due diligence.
- recent developments in some jurisdictions have seen moves toward comprehensive mandatory human rights due diligence measures with a wide scope of sectors and human rights covered, in line with the UNGPs. Broad human rights due diligence legislation also does not preclude exploring complementary measures, such as deployment of targeted outcomes-based legal and policy tools addressing certain specific challenges or “red lines” (as seen for issues such as forced labour or certain harmful products and conflict-affected contexts, but not explored enough) and legal liability for certain harms
- as legal developments continue, it is vital to pay attention to alignment around key concepts and clarifications provided by the UNGPs, including on the content and extent of corporate human rights due diligence. There is also a need for administrative enforcement³⁹ at national level – as a complement to civil liability for certain human rights harms – to be strengthened by building capacity within supervisory and regulatory bodies on how to evaluate the quality of human rights due diligence processes. Such efforts also need to be coordinated so as to ensure a level playing field and to preserve the UNGPs’ disruptive influence. In addition, regulation needs to be accompanied by capacity-building for business and other key stakeholders beyond jurisdictions where mandatory human rights due diligence is introduced, including to build capacity of companies that up until now may not have had much public scrutiny and may not have advanced very far in engaging with their responsibility to respect human rights.

³⁹ <https://www.ohchr.org/sites/default/files/2021-11/ohchr-shift-enforcement-of-mhrdd.pdf>.

56. Outcomes needed for the next decade:
- States in all regions are moving toward legislative developments aimed at fostering business respect for human rights, including, but not limited to, mandatory human rights due diligence, tailored to their national realities
 - laws designed to advance corporate human rights due diligence clearly stipulate meaningful stakeholder engagement as a core element of effective due diligence and the need for due diligence to extend to the full scope of the value chain
 - mandatory due diligence legislation includes or is supplemented by measures to strengthen access to remedy for harms
 - emerging mandatory human rights due diligence regulations⁴⁰ are aligned with the UNGPs and supported by effective exchange, collaboration, capacity-building and sharing across jurisdictions regarding administrative enforcement to ensure policy coherence
 - effectiveness of evolving mandatory measures is measured and complemented by efforts to improve implementation and effectiveness of existing laws and standards – and develop new standards and regulation to close gaps
 - legal measures are complemented by a full “smart mix” of other measures to foster and enable business respect for human rights.

Illustrative actions for supporting progress toward this goal

57. States should:
- ensure that mandatory requirements (especially mandatory human rights and environmental due diligence laws as well as other human rights-focused laws such as modern slavery reporting laws) are progressively strengthened to fully align with the expectations of the UNGPs, including due diligence responsibilities across the value chain (not only tier 1), meaningful stakeholder engagement (including with trade unions, human rights defenders and affected communities) and a focus on assessing effectiveness of business actions in terms of outcomes for people
 - explore the complementarity of civil liability for certain human rights harms (to strengthen access to remedy) and administrative supervision in developing robust enforcement approaches
 - ensure that mandatory requirements are backed by adequate administrative enforcement⁴¹ that is independent and transparent, with capacity to monitor and enforce sanctions, engage in awareness-raising and advisory support for business, and engage in cross-border cooperation
 - explore a full “smart mix” approach that includes a range of measures, including adequate guidance, advisory support, and incentives for business enterprises, including small and medium sized enterprises
 - fund capacity-building efforts aimed at levelling playing fields
 - reinforce the expectation that businesses exercise heightened due diligence in conflict-affected areas⁴² and other situations of heightened risk of international crimes, as mandatory rules expand
 - ensure that their design of mandatory measures takes into account the perspectives of affected stakeholders where the impact of such regulation will matter most.
58. Regional organizations should:

⁴⁰ <https://www.ohchr.org/en/special-procedures/wg-business/mandatory-human-rights-due-diligence-mhrdd>.

⁴¹ <https://www.ohchr.org/sites/default/files/2021-11/ohchr-shift-enforcement-of-mhrdd.pdf>.

⁴² A/75/212.

- develop action plans for reinforcing the effectiveness of mandatory human rights due diligence regulation from the regional level.
59. Business enterprises and organizations should:
- engage constructively in processes aimed developing effective mandatory measures and recognize that the “smart mix” prescribed by the UNGPs include both national and international mandatory measures in addition to other complementary tools
 - provide forums to build members’ capacity to constructively engage, including by encouraging businesses to involve all relevant functions in capacity-building around mandatory measures to better enable them to have a more informed view.
60. Civil society organizations, trade unions and organizations working with human rights defenders and affected stakeholders should:
- engage constructively in processes to develop effective mandatory measures and evaluate State performance.
61. UN entities promoting the UNGPs should:
- evaluate and seek to influence the alignment of proposed and new mandatory measures with the UNGPs
 - study and disseminate comparative good practices on mandatory human rights due diligence
 - raise awareness in developing countries on the impact on their economies and trade opportunities, local legal and judicial institutions of mandatory human rights due diligence legislation being adopted in other jurisdictions
 - advocate for the adoption or enforcement of laws domesticating international human rights treaties, ILO conventions and other relevant frameworks.

C. Action area 3: business responsibility to respect

1. Scale up business uptake and translate commitments to respect into practice

62. The UNGPs apply to a universe of tens of thousands of transnational corporations and affiliates, and millions of other businesses spanning the full range of political, economic, social and cultural contexts – as well as the informal sectors, which, to a large extent, remain out of reach. The fundamental task of attaining business respect for human rights is therefore massive. Even for those businesses building internal capacity, meeting the full expectations set out in the UNGPs is a complex and ongoing task. A critical existing challenge concerns conflicting requirements, when local legal frameworks (e.g. relating to gender or LGBTI discrimination) contradict international human rights standards. Major challenges also continue particularly where activities or business relationships connect to corruption, criminal activities, and contexts requiring “heightened” due diligence, notably conflict-affected areas or other situations where atrocities are a known risk, such as in authoritarian regimes or in situations of illegal occupation. Yet, emerging practices over the course of the past decade demonstrate that meeting the business responsibility to respect is possible. For the next decade, uptake needs to move more widely into the mainstream of the business community, beyond pioneers, and with a step change in moving from commitments to changes in business processes and practice.

63. Stocktaking findings:

- while there is no comprehensive survey on business respect for human rights, studies, benchmarks and ratings that have developed over the course of the past decade point in the same direction: progress but room for more progress. For example, the 2020 Corporate Human Rights Benchmark showed that a growing number of companies are taking up the UNGPs, with commitments and procedures described as strong and rigorous

- however, still too few companies manage their responsibility robustly by implementing effective human rights due diligence⁴³ and meaningful engagement of affected stakeholders
- over the past decade, most attention was paid to major global brands and their role in cascading expectations along their value chains, but there are limits to what this alone can achieve, including because many companies are not part of global value chains
- emerging good practices, the development of implementation guidance and practice sharing platforms for various sectors provide a helpful starting point
- the big challenge for the next decade will be to scale these up and go mainstream – and to translate emerging policy level commitments to meaningful changes in practice, including in challenging contexts where local frameworks and practices are in conflict with international human rights standards. Individual businesses need to step up, but other actors close to business also need to incentivize and push for wider and faster uptake. As mandatory human rights due diligence legislation initiatives remain limited (though growing and with impact beyond their own jurisdictions), national employer federations and business organizations, for example, have a key role to play in driving wider uptake. Integration of the business responsibility to respect human rights in line with the UNGPs into sustainability narratives will also make an important contribution in driving more businesses toward uptake in practice and also help drive uptake across value chains.

64. Outcomes needed for the next decade:

- all Global 2000 companies have committed to respect for human rights in line with the UNGPs
- larger businesses can demonstrate their efforts to drive business respect for human rights across their value chain, including through support to build capacity with smaller business partners, and evaluate which actions and initiatives make a meaningful difference to affected stakeholders
- leading sustainability rankings and reporting platforms have integrated human rights due diligence and grievance management in line with the UNGPs as core criteria and have developed criteria that incentivize action and not simply reporting
- rankings and benchmarking of business performance to operationalize human rights due diligence and grievance management cover most or all major sectors, and include transnational corporations not covered by jurisdictions where human rights due diligence legislation has been developed as well as privately owned/unlisted companies
- mainstream business organizations include human rights due diligence and grievance management in line with the UNGPs as explicit membership criteria, supported by awareness-raising and capacity-building for companies, including small and medium-sized enterprises
- States have required all State-owned enterprises to have policies, human rights due diligence and grievance mechanisms in place or at least have publicly encouraged them to do so
- public procurement guidelines have incorporated key elements of the UNGPs.

Illustrative actions for supporting progress toward this goal

65. States should:

- explore the introduction of incentives to boost corporate uptake of the UNPGs and effective implementation (as part of the “smart mix”), including a full range or

⁴³ <https://www.ohchr.org/en/special-procedures/wg-business/corporate-human-rights-due-diligence-identifying-and-leveraging-emerging-practices>.

measures from laws (see Goal 2.1 and 2.2), policies, capacity-building and advisory support, procurement requirements and incentives, taxation, sanctions, and (loss of) subsidies

- reinforce emerging mandatory human rights due diligence through international dialogue on complex corporate structures, existence of shell companies and registrations of business entities in jurisdictions favouring secrecy to support oversight and accountability
- support business organizations in building capacity among mainstream business, including small and medium-sized enterprises
- increase efforts to close prevention and protection gaps in the informal sector, with business respect for human rights as a foundational principle
- support businesses that operate in jurisdictions where local laws contradict international standards to meet the UNGPs in practice
- incentivize businesses that operate in or are connected with contexts where international crimes pose a salient risk to exercise heightened human rights due diligence, and engage in collective action to strengthen efforts to avoid that business activities make bad situations worse and to level playing fields.

66. Business enterprises should:

- take steps to develop a policy commitment to respect human rights and ensure they are able to demonstrate effective human rights due diligence⁴⁴ and grievance management.
- engage in industry and multi-stakeholder initiatives that robustly address the industry's contribution to specific human rights impacts while harnessing the collective leverage of those involved to address systemic challenges
- engage in support and capacity-building provided to smaller suppliers, and other business partners, including customers where appropriate, particularly in high-risk sectors and geographies, to develop better understanding of human rights risks and how to manage them in line with the UNGPs
- exercise “heightened” human rights due diligence when connected to conflict-affected areas⁴⁵ or other situations where atrocities are a known risk, such as in authoritarian regimes or in situations of illegal occupation, and develop mechanisms for elevating action when there is a risk of involvement in international crimes
- apply further guidance on how to strengthen respect for human rights of individuals from groups or populations that are at heightened risk of vulnerability or marginalization, including the UNGPs gender guidance and framework⁴⁶.

67. Business organizations should:

- align their policy frameworks and membership criteria with the UNGPs and create learning opportunities for their members to help them understand the practical application of the UNGPs
- build on existing due diligence tools and frameworks to support implementation of the UNGPs.

68. Sustainability reporting platforms should:

- continue efforts to align more closely with the UNGPs, taking care to build capacity of adhering businesses on what meaningful human rights reporting means in

⁴⁴ <https://www.ohchr.org/en/special-procedures/wg-business/corporate-human-rights-due-diligence-identifying-and-leveraging-emerging-practices>.

⁴⁵ A/75/212.

⁴⁶ <https://www.ohchr.org/sites/default/files/Documents/Issues/Business/BookletGenderDimensionsGuidingPrinciples.pdf>.

practice and how they should apply a human rights-based approach to other reporting areas, including reporting on climate mitigation

- develop indicators to measure effective implementation, in consultation with other stakeholders (including civil society).
69. Sustainability ranking platforms should:
- integrate human rights due diligence and grievance management in line with the UNGPs into their criteria.
70. Institutional investors and other financial actors should:
- set clear expectations that financial support and investment will only be made where investees have in place policies and human rights due diligence processes and grievance mechanisms aligned with the UNGPs, can demonstrate performance improvements over time and provide data to support effective investor monitoring
 - call for and support alignment of ESG standards, benchmarks, data providers and reporting frameworks with the UNGPs and ensure adequate engagement with other stakeholders, including civil society organizations and relevant UN entities, to move effectively toward such alignment.
71. Civil society organizations, trade unions and organizations working with human rights defenders and affected stakeholders should:
- evaluate business performance against the UNGPs, e.g. through benchmarking and rankings
 - engage directly with business to help build their capacity, including local smaller businesses.
72. UN entities promoting the UNGPs should:
- collaborate with relevant stakeholders in assessing whether leading sustainability standards are aligned with the UNGP and review gaps, including with regard to whether they are fit for purpose in terms of addressing impacts on the ground and driving effective human rights due diligence.
73. The UN Global Compact should:
- continue to emphasize that respect for human rights and due diligence and grievance management in line with the UNGPs form a key component of participant commitments
 - hold participant companies accountable for upholding the Ten Principles of the UN Global Compact
 - integrate the UNGPs into corporate engagement on the SDGs
 - integrate the UNGPs into the awareness-raising and capacity-building efforts by Global Compact Local Networks.

2. Embed human rights due diligence in corporate governance and business models

74. The UNGPs and their human rights due diligence concept (by design) use a well-understood concept within existing corporate governance systems of due diligence and enterprise risk management, but set out what is distinct when applied to risks to people. To realize lasting change and ingrain business respect for human rights as part of companies' "DNA", there is a need for a culture change, supported by integration of human rights due diligence into governance and organizational frameworks, and into the core of the business model.

75. Stocktaking findings:
- a key challenge for realizing effective implementation of the business responsibility to respect, is the need for embedding human rights due diligence more comprehensively into corporate governance and culture. However, to date the

responsibility to respect has not been sufficiently elevated to board and senior executive level and integrated into practical governance frameworks

- the growing sustainability agenda, driven by regulatory developments in some jurisdictions and increasing investor attention to climate and sustainability, provides an opportunity for strengthening the connection
- a specific challenge concerns business models (essentially how the company creates value and profit) that may have systematic human rights risks inherent to them. This is not a new issue, and many institutional investors, for example, exclude tobacco, alcohol, controversial weapons and increasingly fossil fuels from their portfolios. Another sector that received attention over the past decade was the fast fashion sector and how profitability inherently depends on practices that involve high risks of creating conditions for human rights abuse. Newer sectors also face the same fundamental question around potential red flags of human rights risks inherently linked to the core business model, for example certain social media business models and some applications of artificial intelligence. It is important to understand these challenges as they evolve and apply the standard of business respect for human rights effectively
- the issue of whether a certain business model is compatible with business respect for human rights starts with a basic question that has not been asked enough – if at all – by most business executives and boards: How does the company’s business models, or the way it operates, link to impacts on people? For the next decade, this simple question, which captures the essence of the UNGPs’ business responsibility to respect, and connects closely with long-term company viability, should make it to the opening lines of companies’ sustainability reports.

76. Outcomes for the next decade:

- boards of major brands show a significant increase of integration of human rights due diligence in governing documents and in human rights expertise of their directors, to reinforce the critical role that boards/senior governing bodies, executives and entrepreneurs need to play in emphasising corporate values and day-to-day behaviours that are rights-respecting, especially where short-termism incentivizes the opposite
- boards, executives and investors increasingly assess and address situations in which the company’s business models and strategies carry inherent human rights risks, including where new forms of value creation and generating profits emerge (including, but not exclusively, where new digital and data-driven technologies are mainstreamed)
- standards and guidance for corporate governance, including by stock exchanges, integrate respect for human rights as a core expectation
- the UNGPs are increasingly integrated into corporate governance and sustainable finance disclosure regulation.

Illustrative actions for supporting progress toward this goal

77. States should:

- integrate respect for human rights aligned with the UNGPs in corporate governance regulation, including in regulation on directors’ duties, stakeholder-based corporate governance and taking a long-term view on impacts of stakeholders
- involve stock exchanges and corporate regulators in national action plan processes to foster wider coherence.

78. Business enterprises should:

- be able to demonstrate how corporate governance, and leadership (from board and executive level and across the organization) is exercised to drive respect for human rights into the organization’s culture, business model and strategy

- actively look for people with human rights expertise to sit on their boards.
79. Sustainability reporting platforms should:
- include explicit criteria for oversight and governance and business model compatibility to align more closely with the UNGPs.
80. Institutional investors and other financial actors should:
- set clear expectations to investees that appropriate oversight and governance need to be in place to ensure business model compatibility with the UNGPs.
81. UN entities who interact with business should:
- engage with CEOs and call for alignment with the UNGPs in corporate governance
 - challenge business models that may be incompatible with the business responsibility to respect human rights.

3. Challenge business practices that are inconsistent with respect

82. Just as improving policy coherence for States is vital, improving consistency in business practice is critical for realizing effective implementation of the UNGPs. Addressing practices that are inconsistent with public commitments to the business responsibility to respect human rights is therefore a key issue for the next decade. Human rights due diligence in line with the UNGPs, widely applied across all business functions and relationships, provides an essential tool for achieving greater coherence.

83. Stocktaking findings:

- key issues of corporate (in)coherence concern documented practices that are inconsistent with commitments to respecting human rights, including:
 - involvement of business in attacks on human rights and environmental defenders⁴⁷
 - strategic lawsuits against public participation (SLAPPs) that target human rights and environmental defenders and civil society organizations
 - lack of recognition of social dialogue and respect for core trade union rights
 - lobbying and corporate political engagement to weaken human rights and environmental protection laws and policies
 - action by extractive sector companies through investor-State dispute settlement tribunals with claims against States for climate-related policies
 - use of bankruptcy proceedings and exploitation of other legal avenues to limit liability for the purpose of evading remediating human rights harms
 - insufficient attention to impacts on rights-holders and human rights risks in the context of green transition investments and strategies
 - tax practices that undermine the State's ability to fulfil economic and social rights.
- such practices are not only incompatible with responsible business, but also reflects a poor strategic sense, as they destroy any credibility of corporate commitment to respect human rights at large
- by applying human rights due diligence across all business functions and relationships – driven by leadership from the top to change the strategic approach and embed the commitment across the business through appropriate processes and accountability – greater coherence can be achieved, ultimately contributing to the

⁴⁷ <https://www.ohchr.org/en/special-procedures/wg-business/report-human-rights-defenders-and-civic-space-business-and-human-rights-dimension>.

move from commitments to changes in practice that lead to better outcomes for people and the environment.

84. Outcomes needed for the next decade:

- an increasing number of business enterprises explicitly recognize that the responsibility to respect human rights is inextricably linked to respect for human rights and environmental defenders and public freedoms
- an increasing number of business enterprises have committed to challenge business partners who use SLAPPs against human rights and environmental defenders and civil society organizations
- an increasing number of business enterprises demonstrate that human rights due diligence is applied across all corporate activities and functions, such as political engagement and lobbying, tax, legal, marketing and business development
- an increasing number of companies in “green energy” sectors recognize that respect for human rights is integral to sustainability commitments
- an increasing number of business enterprises demonstrate use of credible methodologies and input from affected stakeholders to show whether, and to what extent, human rights mitigations and remedy actions are leading to better outcomes for people.

Illustrative actions for supporting progress toward this goal

85. States should:

- set clear expectations in relevant legal and policy areas that the business responsibility to respect human rights includes respecting trade union rights and human rights and environmental defenders.

86. Business enterprises should:

- embed and apply human rights due diligence across all functions, practices and business relationships that could give rise to human rights risks.

87. All business enterprises and business associations should:

- recognize that respect for human rights is integral to businesses’ contribution to a just transition and sustainable development
- commit to take action to address attacks on human rights and environmental defenders across value chains
- raise awareness among members on the incompatibility between a commitment to respect human rights and engaging in practices or relationships that undermine human rights and environmental defenders, civil society and trade unions
- align their corporate engagement in the political and regulatory sphere with the UNGPs, including political contributions and lobbying.

88. Civil society organizations should:

- continue to shine a light on practices that are inconsistent with corporate commitments to respect human rights and engage in dialogue on ways to close gaps between commitments and incoherent approaches.

D. Action area 4: access to remedy

1. Move from paper to practice in tackling barriers to access to remedy

89. Access to effective remedy is a core component of the UNGPs. The need for States to take “appropriate steps to prevent, investigate, punish and redress” business-related human rights abuses within their territory and/or jurisdiction and to ensure that those affected “have access to effective remedy” are foundational principles. The UNGPs also clarify that 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”. The UNGPs envisage that access to effective remedy for business-related human rights abuses should be enabled through a remedy ecosystem involving complementary State-based judicial mechanisms, State-based non-judicial grievance mechanisms, and non-State-based grievance mechanisms to ensure the best possible outcomes for rights-holders. Meaningful progress for this core component of the UNGPs is a major and urgent priority for the next decade – and a critical issue for realizing human rights and sustainable development for all.

90. Stocktaking findings:

- the potential exists to remedy business-related abuses through judicial and non-judicial mechanisms. Unfortunately, as clearly identified by, for example, the Accountability and Remedy Project (ARP) by OHCHR⁴⁸, many – if not most – of the barriers in accessing both judicial and non-judicial mechanisms identified in the UNGPs still largely remain, including for basic issues such as access to information
- at its core, the issue reflects fundamental problems regarding the rule of law, and the global trend does not support optimism. Reducing barriers to access to judicial remedy and access to justice remain an urgent need. Comprehensive policy guidance for States exists, but needs to be implemented. Strengthening of domestic legal systems to deal with business-related human rights abuses should also be reinforced through effective mutual cooperation and assistance frameworks and agreements to deal with cross-border cases
- the UNGPs also recognize that while effective judicial mechanisms are “at the core of ensuring access to remedy,” administrative, legislative, and other non-judicial mechanisms play an essential role in complementing and supplementing judicial mechanisms, and may offer speed, reduced costs and/or transnational reach
- however, in many cases these mechanisms are not yet fulfilling the role envisaged for them. For example, the potential of national human rights institutions as well as of national contact points in States adhering to the OECD Guidelines for Multinational Enterprises to enable access to remedy in a greater number of cases involving business-related human rights abuses was highlighted throughout the last decade, but the next decade needs to see a lot more action
- an increasing number of companies have developed grievance mechanisms with the aim of addressing complaints and allegations of human rights abuse, which is an essential step, but many limitations remain in meeting the effectiveness criteria that the UNGPs define for such mechanisms. For example, stakeholders’ assessments indicate challenges relating to lack of trust and effectiveness in design, including in building gender-sensitive and culturally appropriate mechanisms, and to challenges of effective transparency and monitoring
- innovative models for enabling better access to remedy for rights-holders exist. Notably, worker-driven social responsibility initiatives and collaborative initiatives that involve trade unions and affected stakeholders in a meaningful way, have demonstrated the benefits of developing site-level grievance mechanisms and that their usual shortfalls, including power imbalances and lack of trust, can be addressed by giving rights-holders a leading role in shaping and monitoring these mechanisms. The lessons learned from worker-driven models could also be applied for community-driven mechanisms beyond those focused on workers’ rights. Meaningful involvement of rights-holders needs to be complemented by corporate commitments and adequate resources to uphold results. Innovations in the financial sector, such as the establishment of human rights grievance mechanisms for concerns arising in bank-financed projects, could also provide useful lessons on how to leverage financial institutions to strengthen access to remedy for affected workers and communities

⁴⁸ <https://www.ohchr.org/en/business/ohchr-accountability-and-remedy-project>.

- the complementary but essential role of judicial and non-judicial mechanisms called for in the UNGPs also shows why an “all roads to remedy” approach⁴⁹ to realizing effective remedies for affected rights-holders is needed over the next decade. The ARP guidance provides comprehensive workable recommendations for more effectiveness of remedial State and non-State mechanisms
- the next step for realizing this critical dimension of the UNGPs is to see commitments and guidance translated into meaningful action by States and businesses. Rights-holders should be central to the entire remedy process, meaning among other elements that remedial mechanisms are responsive to the diverse experiences and expectations of rights-holders; that remedies are accessible, affordable, adequate and timely from the perspective of those seeking them; that the affected rights holders are not victimized when seeking remedies; and that a bouquet of preventive, redressive and deterrent remedies is available for each business-related human rights abuse. Unless States and businesses are sensitive to how different groups of rights holders, including women, experience adverse human rights impacts differently and may have unique remedial expectations, they will be unable to provide them with effective remedies.

91. Outcomes needed for the next decade:

- an increasing number of States are able to demonstrate progress in concrete measures to reduce barriers to access to remedy for rights-holders who have suffered from business-related human rights abuse
- States have reviewed the effectiveness of their remedy ecosystem (including judicial and non-judicial mechanisms) against the model terms of reference provided through the OHCHR ARP guidance and developed a comprehensive strategy for addressing gaps
- businesses are showing that they are designing and reviewing their grievance mechanisms to ensure alignment with the UNGPs’ effectiveness criteria and are taking into account the perspectives of the people the mechanisms are intended to serve
- major sectors have piloted sectoral grievance platforms in collaboration with trade unions and civil society organizations, at national or regional levels, tailored to realities on the ground.

Illustrative actions for supporting progress toward this goal

92. States should:

- review the effectiveness of the State’s remedy ecosystem using the model terms of reference provided through ARP, as a basis to develop a comprehensive strategy for implementing the ARP guidance⁵⁰ to reduce barriers to access to remedy, through national action plans on business and human rights, and/or as part of strategies to reform laws and improve access to justice in general
- take necessary action to strengthen local judicial and non-judicial systems, including capacity-building and other measures for ensuring that lawyers and judges have relevant knowledge of the UNGPs, including human rights due diligence, and their relevance for legal claims
- provide legal aid and other sources of funding to support affected stakeholders in pursuing remedies
- engage in international cooperation to improve the effectiveness of remedial systems in cross-border cases generally, and help strengthen host State capacity to provide an enabling legal and regulatory framework to prevent and address harms

⁴⁹ A/72/162.

⁵⁰ <https://www.ohchr.org/en/business/ohchr-accountability-and-remedy-project>.

- explore effective legislative measures to enforce the business responsibility to remediate harms when companies cause or contribute to impacts, including through appropriate liability provisions
 - allow victims to seek collective redress for business-related human rights harms in appropriate cases
 - apply the UNGPs gender guidance and framework⁵¹ when taking steps to reduce barriers in access to remedy for business-related human rights harms
 - equip national human rights institutions⁵² with adequate mandates and resources to support and facilitate access to remedy for business-related human rights abuses – including power to compel information and documents, summon witnesses, and enter both public and private premises to investigate allegations – and to monitor progress in State and business efforts to improve access to remedy for rights-holders affected by business-related human rights abuses
 - strengthen the effectiveness of national contact points in States adhering to the OECD Guidelines for Multinational Enterprises, and all national contact points should use the UNGPs’ effectiveness criteria for non-judicial grievance mechanisms as the benchmark for continuously improving their practice
 - raise awareness about how national human rights institutions, national contact points and other relevant mechanisms may be used by affected rights-holders.
93. National human rights institutions should:
- develop their capacities to support and facilitate access to remedy⁵³ for business-related human rights abuses
 - monitor implementation and progress in State and business efforts to improve access to remedy for business-related human rights abuses
 - collaborate with other stakeholders, including civil society organizations, trade unions and human rights defenders and others working directly with rights-holders affected by business-related human rights impacts
 - collaborate with peers to share lessons learned, collectively strengthen monitoring of progress, and strengthen cross-border collaboration in promoting better access to remedy for business-related human rights abuses⁵⁴
 - collaborate with national contact points and other relevant institutions to share lessons learned and strengthen cross-border collaboration in promoting better access to remedy for business-related human rights abuses.
94. International financial and development institutions should:
- establish or improve existing operational-level grievance mechanisms in line with the UNGPs’ effectiveness criteria for non-judicial grievance mechanisms.
95. Business enterprises should:
- develop and implement an approach to remedy that is aligned with the UNGPs and which draws from ARP III guidance⁵⁵ and also applies the UNGPs gender guidance
 - engage constructively and cooperate with State-based mechanisms (both judicial and non-judicial) and refrain from taking legal actions that slow down processes aimed at exploring remediation for alleged human rights abuses

⁵¹ <https://www.ohchr.org/sites/default/files/Documents/Issues/Business/BookletGenderDimensionsGuidingPrinciples.pdf>.

⁵² A/HRC/47/39/Add.3.

⁵³ A/HRC/47/39/Add.3.

⁵⁴ A/HRC/35/33.

⁵⁵ <https://www.ohchr.org/en/business/ohchr-accountability-and-remedy-project/phase3-non-state-based-grievance-mechanisms>.

- refrain from SLAPPs against human rights and environmental defenders and civil society organizations that support affected rights-holders in seeking access to remedy for alleged human rights and environmental harms
- be able to demonstrate how they ensure affected individuals and communities have access to effective operational-level mechanisms in line with the UNGPs
- work with external stakeholders, including unions, representatives of affected communities (for example indigenous peoples' organizations), and civil society organizations to ensure that the design and performance of grievance mechanisms meaningfully involve affected stakeholder groups
- take steps to ensure that business relationships (e.g., suppliers) establish, or participate in, effective grievance mechanisms, and to encourage that the effectiveness of these mechanisms are evaluated in dialogue with relevant stakeholders.

96. Business organizations should:

- participate constructively in the review processes carried out by States (point above), and in the processes to improve States' strategies based on that review
- engage constructively with States to identify gaps in remedy ecosystems in a cross-border context
- build capacity of member companies to develop grievance mechanisms in line with the UNGPs and provide platforms for sharing lessons learned and good practices
- explore providing sector-level grievance mechanisms and support business enterprises, in particular small and medium-sized enterprises, by providing training, guidance and expertise
- support efforts to explore grievance mechanisms for informal sectors, in collaboration with other stakeholders, including governments, trade unions and civil society organizations.

97. Civil society organizations and human rights defenders should:

- continue to play the role of "justice enablers" in the event of business-related human rights abuses, including by empowering affected individuals and communities and addressing current power imbalances
- highlight to States and businesses the diverse experiences and expectations of vulnerable or marginalized groups concerning access to effective remedies
- advocate for legal and policy reforms that States should initiate to remove barriers to access to effective judicial and non-judicial remedies
- forge national coalitions and global networks to share information about the effectiveness of remedies and strategies concerning corporate accountability.

E. Action area 5: more and better stakeholder engagement

1. Ensure meaningful stakeholder engagement to reinforce protect, respect and remedy

98. As a cross-cutting issue to support better prevention and remediation, meaningful stakeholder engagement should be at the heart of State and business strategies to realize legitimate and effective responses in addressing human rights risks and impacts in a business context. Meaningful stakeholder engagement, including effective social dialogue, means seeing affected individuals and communities, trade unions, human rights and environmental defenders, civil society organizations and others who play an essential role in monitoring State and business practice as partners. Adhering to the UNGPs' call to focus on risks to people (rather than just risks to business), in particular a focus on rights-holders in situations that make them vulnerable (including attention to gender-related risks), can help facilitate the move to "stakeholder capitalism", sustainable development and just transition that leaves no one behind.

99. Stocktaking findings:

- it is an urgent priority to strengthen the protection of and respect for those who may be at heightened risk of vulnerability, who often suffer disparate and disproportionate negative impacts, including women, LGBTI people, children, person with disabilities, indigenous peoples, peoples of Afro-descent, migrants and refugee workers among others. Enhancing access to remedy for harms is an equally urgent priority
- together with directly affected individuals and communities, trade unions, human rights and environmental defenders⁵⁶, civil society organizations, indigenous peoples' networks and others such as researchers and journalists, play an essential role in monitoring how States and businesses meet their respective duties and responsibilities and holding them accountable
- Yet, States and business often do not see these stakeholders as partners with whom they should meaningfully engage. This in turn means that State and business policies and approaches may fail to adequately address risks to people and environment and will not garner trust, making them less effective
- Meaningful stakeholder engagement should therefore be at the heart of States' legal and policy measures to foster responsible business and of businesses' human rights due diligence and grievance management. Such engagement is a central cross-cutting aspect of the UNGPs and should be a core component of sustainable development and just transition approaches.

100. Outcomes for the next decade:

- sustainability policies and strategic frameworks of States, business and development finance institutions increasingly explicitly recognize the need for meaningful stakeholder engagement and support to rights-holders and their representatives, including trade unions, human rights and environmental defenders and civil society organizations
- legislative and policy developments aimed at promoting business respect for human rights (e.g. national action plan processes) emphasize meaningful engagement of rights-holders and their representatives, including trade unions, human rights and environmental defenders and civil society organizations
- mandatory human rights due diligence laws⁵⁷ explicitly recognize that meaningful engagement with rights-holders, trade unions, human rights and environmental defenders, and civil society organizations is a core element of human rights due diligence
- businesses increasingly meaningfully consult potentially affected groups and other relevant stakeholders in their human rights due diligence processes and remediation efforts
- international standards of free, prior and informed consent (FPIC) for indigenous peoples are increasingly recognized in corporate commitments to human rights in relevant sectors (e.g. agriculture, energy, extractives, and infrastructure)
- an increasing number of Global 2000 companies commit to actions that support an open civic space and respect for human rights and environmental defenders in their human rights policies.

Illustrative actions for supporting progress toward this goal

101. States should:

⁵⁶ <https://www.ohchr.org/en/special-procedures/wg-business/report-human-rights-defenders-and-civic-space-business-and-human-rights-dimension>.

⁵⁷ <https://www.ohchr.org/en/special-procedures/wg-business/mandatory-human-rights-due-diligence-mhrdd>.

- commit to and enable extensive dialogue and stakeholder engagement when developing national action plans and legislative frameworks to foster responsible business
 - commit to and articulate policies to prevent and address violent attacks on all those who raise concerns about business-related impacts, including union representatives and human rights and environmental rights defenders, and explicitly recognize challenges for women and indigenous defenders
 - enact whistle-blower protection laws and anti-SLAPP legislation to ensure that trade unions, human rights and environmental defenders, and civil society organizations do not face legal harassment for protected activities, and avoid other steps that could shrink civic space, such as withdrawing charitable tax status for civil society organizations engaged in advocacy or criminalizing the general work of organizations that highlight business-related abuses
 - clarify that meaningful and ongoing consultation with potentially affected groups and other relevant stakeholders is integral to human rights due diligence (including in emerging due diligence legislation and accompanying guidance)
 - empower national human rights institutions to support rights-holders and human rights and environmental defenders and monitor civic space that is critical for enabling rights-respecting business
 - provide forums for civil society organizations and businesses to engage, including on projects to address root causes of business-related human rights harm
 - review and address gaps in how the State's laws, policies and processes relevant to remediating business-related human rights abuses recognize the importance of meaningful consultation with affected stakeholders on the type of remedy and the manner in which it should be delivered.
102. National human rights institutions should:
- support rights-holders and human rights and environmental defenders in their efforts to demand responsible State and business conduct that protect and respect human rights
 - facilitate constructive and balanced engagement processes between affected stakeholders and businesses to support ongoing human rights due diligence and for the resolution of disputes.
103. Business enterprises should:
- put affected stakeholders at the centre of their human rights due diligence processes, integrating a risk-to-people perspective of risk management
 - view rights-holders, trade unions, human rights and environmental defenders, and civil society organizations as partners in common efforts to realize sustainable development and a just transition for all
 - demonstrate how they involve stakeholders in their human rights due diligence and remediation processes – especially when tracking the effectiveness of any actions taken, with special attention paid to gender-related risks and to those who may be at heightened risk of vulnerability
 - meaningfully consult with relevant stakeholders about their needs and expectations when designing and reviewing grievance processes, and, when resolving specific grievances, consult affected stakeholders about the type of remedy and the manner in which it should be delivered
 - recognize that engagement with trade unions is integral to good human rights due diligence and that meaningful engagement with indigenous peoples' communities includes meeting international FPIC standards
 - publicly support an open civic space and recognize it is good for human rights due diligence, good governance and sustainable business (and development)

- address retaliation against trade unions representatives, human rights and environmental defenders and others who speak up against business-related human rights concerns, including by committing to zero tolerance for such abuses in their value chains and to refrain from any SLAPP action, or other forms of retaliation.

104. Business organizations should:

- adopt a zero-tolerance approach to retaliations against human rights and environmental defenders, including SLAPP actions
- publicly support an open civic space and recognize it is good for human rights due diligence, good governance and sustainable business (and development)
- engage with civil society organizations and those working directly with affected stakeholders (including indigenous peoples' networks) to support human rights and environmental defenders.

105. The UN system should:

- help establish and support platforms to facilitate interactions between business organizations and enterprises with civil society organizations, human rights and environmental defenders, indigenous peoples' networks, trade unions and others working with directly affected stakeholders at the field level.

F. Action area 6: more and better leverage to drive faster change

1. Seize financial sector ESG momentum and align the S in ESG with the UNGPs

106. Addressing the role of business is essential to tackling key global challenges. Addressing the role of the financial sector is equally critical⁵⁸, given its critical role in fuelling economies and the behaviour of companies within them. Investors and other financial sector actors are expected to respect human rights by knowing the risks to people connected with their investment activities and showing how they take action to manage those risks. Engaging stakeholders in this process is essential. Progress in how financial sector actors⁵⁹ implement their responsibility will also be a key means to speed and scale up business respect for human rights overall. Growing ESG momentum provides an opportunity for faster progress. However, to ensure that this development helps drive better business practices that lead to positive outcomes for people and the environment, there is a need to mainstream the understanding that the UNGPs provide the core content of the S in ESG, while the UNGPs are also relevant across other ESG considerations.

107. Stocktaking findings:

- some financial actors – such as private sector commercial banks, institutional investors, development finance institutions, and other providers of financial capital – are increasingly recognizing their own responsibility under the UNGPs and are probing the companies that they finance or invest in about how their activities, business models, products and services integrate respect for human rights
- driven by increasing regulation and investor risk scrutiny, this development is in part supported by the increased consideration of ESG screening criteria in investment processes. Yet, movement on integrating human rights due diligence in investment decision-making and stewardship across financial products and asset classes is slow among financial sector actors, and there is still a wide margin for improvement to reach the potential of investment institutions and ESG data providers to leverage better human rights performance by companies
- increasing references to the UNGPs and human rights due diligence in policy frameworks of international financial institutions have also provided a foundation for strengthening human rights safeguards, but overall integration of human rights

⁵⁸ <https://www.ohchr.org/sites/default/files/Documents/Issues/Business/UNGPs10/Stocktaking-investor-implementation.pdf>.

⁵⁹ <https://www.ohchr.org/en/special-procedures/wg-business/ungps-10-project-financial-sector-tracks>.

due diligence on the ground into projects financed by development finance and international financial institutions remains low, including as a tool for managing risks to people in mega-infrastructure projects. This is a critical issue as multi-lateral lenders race to support public and private sector investments in the name of sustainable development and green transition, but often failing to recognize that respect for people is a key factor for realizing these goals

- a key challenge is the lack of integration of qualitative and quantitative S indicators that reflect the normative standard of the UNGPs and the limited ability of data providers to gather the right data at scale that goes beyond whether company policies are in place or a small number of human rights. This is a gap that requires concerted attention and action by relevant actors. At the same time, while metrics around the E and G are more developed, the UNGPs are also relevant for assessing and addressing a broad range of ESG risks and impacts (e.g. the climate and human rights connection that may fall under “E” considerations and the connection between corruption and human rights impacts under “G”) and should not be confined to the S alone
- without urgent action by banks, institutional investors, development finance institutions and those that work with and influence them to embed respect for human rights in corporate ownership, finance and governance, business respect for human rights risks will be stymied in the decade ahead. Efforts to build greater common recognition of how the UNGPs provide the core content of the S in ESG, supported by development of appropriate metrics should be a key priority going forward. This would help investors navigate the wide variety of financing and investment activities, products, and structures, and related to this, the current lack of a granular (and therefore practical) understanding of what human rights due diligence effectively looks like in the context of specific activities.

108. Outcomes for the next decade

- human rights due diligence is integrated into all leading ESG frameworks and standards used by the financial sector and there is broad recognition that the UNGPs provide the core content of the S in ESG.

Illustrative actions for supporting progress toward this goal

109. States should:

- ensure that human rights due diligence in line with the UNGPs is an explicit element of ESG definitions, frameworks, standards, taxonomies, including sustainable finance disclosure regulation, and clarify that respect for human rights is part of being a responsible fiduciary
- apply mandatory human rights due diligence equally to financial institutions
- ensure greater transparency and accountability of human rights performance of private capital market actors, including private equity firms
- call for alignment with the UNGPs in stock exchanges’ ESG listing requirements and guidance and in private and multi-stakeholder international initiatives, such as work done under the umbrella of the International Financial Reporting Standards Foundation, as well as regional developments, such as the revision of the EU’s non-financial reporting requirements
- build capacity of regulators to address ESG “greenwashing” that is not consistent with human rights due diligence.

110. Financial institutions – including private sector commercial banks, institutional investors⁶⁰, development finance institutions, and other sources of financial capital – should:

⁶⁰ <https://www.ohchr.org/sites/default/files/Documents/Issues/Business/UNGPs10/Stocktaking-investor-implementation.pdf>.

- adopt human rights policies and embed human rights due diligence and develop grievance management approaches in line with the UNGPs in their own governance frameworks and in the investment decision-making process
- engage investees in constructive dialogue to promote: (1) the adoption of human rights policies, governance, due diligence and effective grievance mechanisms and (2) the provision of remedy for victims of human rights abuse where the investee has caused or contributed to adverse human rights impacts
- publicly disclose how the institution is addressing salient human rights risks and impacts connected with investment activities.

111. Investor associations and networks should:

- call for alignment of ESG benchmarks, data providers and reporting frameworks with the UNGPs and set requirements for investor members to implement human rights due diligence in line with the UNGPs and hold investor members accountable for underperformance on embedding respect for human rights in investment decisions and stewardship activities
- help bring together relevant stakeholders (including relevant UN entities and civil society organizations) to elaborate on what human rights due diligence looks like across the range of financing and investment activities, products, and structures.

112. Stock exchanges should:

- align their ESG requirements and guidance with the UNGPs.

113. Civil society organizations should:

- continue to benchmark financial institutions and hold investors accountable, particularly in private markets where transparency and accountability are especially lacking
- engage directly with data providers, which can help increase the leverage and can sometimes be more effective than engaging individual investors.

2. Leverage other business community “shapers” beyond regulators and finance to scale UNGPs uptake

114. Beyond regulators and financial actors – arguably the actors with greatest leverage to drive scaling-up of responsible business, though not sufficient alone – it will be critical to leverage other shapers of business practice within the business community: from business lawyers to other corporate advisory providers, including accounting firms, auditors, social audit and assurance providers, management consultancies, and PR firms. The responsibility to respect human rights applies to these types of businesses, as the UNGPs apply to all business enterprises. Their responsibility and role in driving better business processes and practices that respect human rights need greater attention over the next decade. Aligning business advisory services with the UNGPs themselves by making advice on salient human rights risks and impacts and human rights due diligence part of their core recommendations for clients and business counterparts can make a significant contribution as part of the web of efforts to scale up UNGPs uptake and implementation. Other actors who can and should play a much bigger role in awareness-raising and helping contribute to a mindset change among both current and future business leaders include business organizations and academia, including business and law schools.

115. Stocktaking findings:

- the unique position of business lawyers — both in-house counsel and external firms — in shaping the path an enterprise may take with respect to managing human rights risks has been recognized in the business and human rights field. Often, they are seen as one of the main obstacles to adopting effective human rights due diligence, with a traditional narrow focus on legal risk. The same can be said for other corporate advisory providers, including accounting firms, management consultancies, PR firms, sustainability certification providers and social auditors, where advice on human rights due diligence has not made it into the mainstream.

Examples have highlighted not only failures to advise clients on the necessity of managing human rights risks, but in some cases also support to businesses and State actors in covering up problematic practices

- the International Bar Association has made an important contribution, and also some national bar associations, large law firms and in-house counsel endorse the UNGPs and acknowledge that human rights due diligence should be a core part of the advice provided by a wise counsellor, providing a good model for others to follow. Wider uptake can make an important contribution toward driving uptake and changes in practice among mainstream business
- going forward, these examples should be replicated more widely. Corporate advisory, including those advising boards and business executives, should recognize that operating on a principled basis with human rights due diligence at the core of corporate policies and systems is not only necessary to meet the responsibility to respect human rights but is also a matter of wise strategic sense. Beyond corporate advisory providers, business organizations and academic institutions, including business and law schools, are also uniquely placed to help scale up awareness on the UNGPs and the understanding that respect for human rights and the environment should be at the core of business' role in society.

116. Outcomes needed for the next decade:

- professional associations have set standards for accounting, auditing and assurance, management consultant and legal professions in line with the UNGPs and hold annual human rights awareness sessions
- the majority of major global corporate advisory groups have human rights policies and can exhibit meaningful action on implementing and advising clients on the UNGPs
- an increasing number of business and law schools in all regions teach business and human rights.

Illustrative actions for supporting progress toward this goal

117. States should:

- ensure that mandatory human rights due diligence requirements for business enterprises apply explicitly to corporate service providers, such as corporate law firms, management consultancies, audit and social audit firms, PR agencies and sustainability certification providers.

118. Business advisory providers – including corporate law firms, management consultancies, audit, assurance providers, “big 4” and other accounting firms, social audit firms and certification providers – should:

- articulate their own commitment to respecting human rights and embed this commitment in corporate governance client screening, intake and relationships management and across their advisory service activities, recognizing that human rights due diligence should be at the core of both principled and strategic advice and should align with leading practice in how to carry out meaningful due diligence
- have specific action plans in place for situations where a client does not appear to be respecting human rights and showing a willingness to improve.

119. Business organizations, business leaders' initiatives, industry platforms and chambers of commerce should:

- help raise awareness on the business responsibility to respect human rights and support capacity-building for business, including small and medium-sized enterprises
- set requirements for company members to implement human rights due diligence in line with the UNGPs and hold members accountable for underperformance

- set the expectations of the professional services sector that they embed the UNGPs in their services, so companies can be confident that the UNGPs lens is incorporated in the advice they receive.

120. Academic institutions – in particular business schools and law schools but also other relevant education programmes in economics and social sciences – should:

- include business and human rights in their curriculum
- build on and expand existing initiatives for teaching and research on business and human rights.

G. Action area 7: more and better tracking of progress

1. Spur State action and accountability through more systematic learning, data gathering and monitoring

121. Advancing effective implementation overall requires knowing where there is progress and where gaps remain, as well as knowing what works and what does not. More systematic tracking of UNGPs implementation efforts by States, combined with greater use of peer review systems, will help support more effective implementation and accountability over the next decade. This is a key part of a more ambitious and coherent strategy for the way forward. Such efforts should include tracking of legal and policy developments – including national action plan developments benchmarked against quality indicators – and integration of human rights in the context of the State’s role as an economic actor.

122. Stocktaking findings:

- whereas initiatives for assessing businesses’ human rights due diligence and management of human rights risk exist and are being developed further, efforts to develop systematic tracking of implementation by States have been less explored
- existing platforms such as the Universal Periodic Review (UPR) and the annual UN Forum on Business and Human Rights have not been used enough to support systematic sharing of lessons learned and track progress, and regional peer learning initiatives beyond pilot stage do not yet exist
- for the next decade, State implementation and accountability need to be supported by integration of UNGPs implementation review in existing mechanisms as well as new efforts around peer learning, collection of good practices and systematic monitoring of State implementation.

123. Outcomes needed for the next decade:

- peer learning and review platforms for States on UNGPs implementation exist for all regions
- the UPR systematically reviews State performance in implementing the UNGPs
- metrics for systematically tracking and assessing effective UNGPs implementation by States have been developed by the UN.

Illustrative actions for supporting progress toward this goal

124. States should:

- support efforts to develop streamlined peer learning and review mechanisms and actively participate in such efforts to share lessons learned on existing legal and policy measures (for example national action plans on business and human rights), through regional and global platforms
- engage in regular review of national action plans at national level with other stakeholders, including national human rights institutions, academia, business organizations, unions, civil society and representatives of affected communities.

125. Regional organizations should:

- support development of peer learning and review platforms for sharing lessons learned on State implementation, in collaboration with the UN within the context of existing or new UN regional forums on business and human rights.

126. National human rights institutions should:

- track State implementation of the UNGPs and support national level review processes
- engage in regional and international dialogue to support peer learning initiatives and improve tracking of State implementation, through regional and global networks for national human rights institutions.

127. Business organizations, unions, civil society organizations and other relevant stakeholders such as indigenous peoples' networks, should:

- call on States, regional organizations and the UN to develop systematic gathering of data, lessons learned and platforms for peer learning and review – and engage constructively in such processes to drive wider and deeper UNGPs implementation.

128. Civil society organizations, trade unions and organizations working with human rights defenders and affected stakeholders should:

- evaluate State implementation of the UNGPs.

129. UN entities working to promote the UNGPs should:

- explore ways to systematically use the UPR and other regular review mechanisms, as well as the UN Forum on Business and Human Rights as an opportunity to review UNGPs implementation by States and other actors
- regularly assess State implementation of recommendations from the Working Group and OHCHR and highlight examples of good practice
- engage in collaboration with other international organizations and other relevant partners to develop methodologies to better measure the implementation of UNGPs by States and pursue new partnerships to elaborate core business and human rights indicators as a condition for systematic, consistent and comparable data generation at the national level
- engage in collaboration with other stakeholders to develop methodologies and build metrics for measuring effective UNGPs implementation by States, including focus areas such as national action plans, human rights due diligence legislation, and the State-business nexus (State as an economic actor), with the objective of developing a database or monitoring platform that tracks State action
- track UNGPs integration by the UN system.

2. Improve the tracking of business impacts and performance

130. The first decade of the UNGPs saw a number of initiatives that assessed how (mostly large) businesses were incorporating their responsibility to respect human rights in policy level developments. For the next decade, such efforts need to be expanded – both in sectoral and geographic reach and to cover value chains more widely. More importantly, we need to see progress in measuring how businesses implement their responsibility through better policies and processes, and how effective these are in actually preventing and addressing human rights harms. Such progress will help improve the ability of business to allocate resources where they are the most needed or efficient and the ability of investors, civil society organizations and policymakers to identify and assess implementation by businesses that walk the talk compared to those who simply talk and, in turn, to devise effective strategies and policies.

131. Stocktaking findings:

- the UNGPs first decade highlighted the need to develop clearer data to assess the actual state of play of the business responsibility to respect human rights in two different directions

- firstly, there is a need to get a more granular picture of corporate uptake of the UNGPs at the national level – a challenge of significant scale, which will require support by mainstream national employer organizations and chambers of commerce and sector-based platforms
- secondly, there are still no clear data to assess the human rights performance of businesses. For instance, the number of allegations of negative impacts, commonly used as a performance proxy, is a deeply insufficient indicator to assess performance, not least because of issues of access to complaints mechanisms for affected rights-holders
- moreover, to date assessments of companies’ social performance – and their disclosure – are focused on inputs, outputs and activities rather than on outcomes or results. These are all important elements and provide useful information on policies and processes that companies are putting in place to meet the UNGPs. At the same time, there is a need to strengthen focus on what these activities are achieving and the impact/effectiveness of policies and processes in managing identified human rights risks and impacts
- this challenge is further complicated by a lack of widespread understanding of the relationship between the SDGs and business respect for human rights – that every business makes a contribution to achieving the SDGs by meeting its responsibility to address potential and actual negative impacts on people
- also, as mandatory human rights due diligence regulations are accelerating, there is a need to further explore how they can be reinforced by disclosure and transparency measures, as part of a full “smart mix” toolbox. At the same time, the need for harmonizing disclosure and (growing due diligence) requirements will also increase, in order to support reporting coherence and avoid proliferation of conflicting requirements
- therefore, we need both to expand existing efforts and to support efforts to move from measuring what is done to what is achieved, in order to know better what is working and what is not. Bridging these persistent measurement gaps requires support for innovations for measuring performance, such as collective efforts by benchmarking, ranking and reporting initiatives to align with the UNGPs, while recognizing that rankings and greater transparency are necessary tools, but also have their limitations and are no substitute for in-depth due diligence (e.g. by investors, who might rely on data over due diligence).

132. Outcomes needed for the next decade:

- all companies that have made policy commitment to respect human rights are setting both high-level and operational targets that are: a) Articulated in terms of the intended outcomes for affected stakeholders; b) Relevant to addressing specific, company’s salient human rights risks as well as specific, measurable, achievable and timebound; c) Supported by quantitative and qualitative indicators to help in evaluating progress and setbacks in meeting targets; d) Factor in feedback from affected stakeholders and/or their legitimate representatives
- a clear set of appropriate sector-agnostic (i.e. applicable across sectors), qualitative and quantitative metrics have been developed to evaluate responsible business conduct, support comparability of data at scale and advance dialogue among stakeholders to promote systemic change
- data on business’ human rights impacts and UNGPs uptake and implementation by business is increasingly available and comparable for both national and sector levels
- all leading sustainability and ESG reporting platforms and data providers are aligned with the UNGPs and are using indicators that go beyond assessing policies, audit findings, training, and allegations, to evaluating whether a company’s governance, culture, and actual practices are rights-respecting

- business and human rights benchmarking and ranking initiatives increasingly include meaningful metrics to evaluate performance and outcomes of businesses human rights due diligence and grievance management.

Illustrative actions for supporting progress toward this goal

133. States should:

- reinforce mandatory due diligence requirements through effective and coherent transparency requirements, while addressing unintended consequences of increased mandatory requirements, for example the risk of reduced transparency due to increased litigation risks, which may lead to negative incentives for business enterprises in sharing practices
- engage in international dialogue and cooperation to promote common due diligence reporting standards aligned with the UNGPs to support consistent expectations for business enterprises across jurisdictions and create level playing fields
- treat ESG reporting with the same level of rigour as quality and financial traceability and reporting.

134. Business enterprises should:

- set both high-level and operational targets that are: a) Articulated in terms of the intended outcomes for affected stakeholders; b) Relevant to addressing specific, company's salient human rights risks as well as specific, measurable, achievable and timebound; c) Supported by quantitative and qualitative indicators to help in evaluating progress and setbacks in meeting targets; and d) Factor in feedback from affected stakeholders and/or their legitimate representatives
- be able to demonstrate human rights due diligence through effective disclosure and transparency, including management of human rights risks in supply chains and in relation to specific risks
- treat ESG reporting with the same level of rigour as quality and financial traceability and reporting.

135. Business organizations – including mainstream national employer federations and chambers of commerce and sector-based platforms – should support collection of more granular data on corporate uptake of the UNGPs at national and sector levels, and give guidance that is sector-specific on setting appropriate indicators and targets.

136. Institutional investors should:

- consult with relevant stakeholders, such as civil society organisations and trade unions, as part of efforts to meaningfully assess the human rights performance of investees and address challenges in the data landscape
- engage ESG reporting frameworks, benchmarks and data providers to ensure that the research methodologies, corporate performance data and advisory services used to assess investees are aligned with the UNGPs and reflect real-world outcomes for people. Where necessary, commit to supporting the development of new frameworks or better approaches to evaluating human rights performance.

137. Investor associations and networks should call for alignment of ESG benchmarks, data providers and reporting frameworks with the UNGPs.

138. Civil society organizations, trade unions and organizations working with human rights defenders and affected stakeholders should support efforts toward more systematic data gathering and evaluate business performance against the UNGPs, e.g. through benchmarking and rankings.

139. UN entities working to promote the UNGPs should track uptake of the UNGPs into codes of conduct and membership requirements of business and industry associations.

H. Action area 8: more and better international cooperation and implementation support

1. Plug the gap in UN system integration of the UNGPs

140. The strategic embedding of the business and human rights agenda and the UNGPs across the UN system is a key means for achieving full UNGPs integration into existing structures, programmes and activities, at both the global and national levels. It is also a key issue for strengthening the UN system's role in advancing policy coherence and convergence of standards, as well as creating greater synergies with other initiatives, not least in global efforts to realize sustainable development and a just transition. The UN system's unique role in supporting a decade of action on the UNGPs needs to be reinforced by an ambitious approach across several dimensions, including by embedding the UNGPs across agendas, systematically integrating the UNGPs at strategic and operational levels, leading by example, and supporting a scaling-up of capacity-building for both internal entities and external stakeholders.

141. Stocktaking findings:

- despite repeated calls from the Secretary-General for the UN system to lead by example, and some initiatives across different fields and entities, and beyond the promotional activities by OHCHR, the Working Group and more recently UNDP, the UN still falls short in integrating the UNGPs into its own activities and business relationships
- almost a decade of inaction at the executive level of these institutions also reflects the limited number of requests from Member States to integrate and promote the UNGPs. To date, the UN system has not developed sufficient structures or tools to further reinforce implementation support, including systematic data gathering, wide-ranging capacity-building, or a global "help desk" for businesses, States, civil society and other stakeholders
- the consequence is a lost opportunity for the UN system to walk its own talk, to spur uptake on a larger scale and to contribute to greater overall coherence in global governance frameworks, which would support coherence in collective efforts toward a just transition and realizing the 2030 Agenda
- going forward, it is therefore vital to revisit assessments of the UN system's role in supporting UNGPs implementation and for the UN system to step up efforts to move toward greater internal coherence and support greater policy coherence across key global agendas.

142. Outcomes needed for the next decade:

- the UNGPs are integrated in strategic policy frameworks, across the UN system, from human rights to development, peacebuilding and environment
- the UNGPs are embedded in the Secretary-General's Common Agenda initiatives that address the role of business
- the UNGPs and business respect for human rights become central to the discourse around the successor Agenda to the 2030 Agenda
- the UN human rights system – from treaty bodies to relevant special procedures and the UPR – systematically uses the UNGPs when addressing business-related human rights challenges and States' performance in implementing the UNGPs in law and policy.

Illustrative actions for supporting progress toward this goal

143. States should:

- call on the UN system to integrate the UNGPs in strategic policy frameworks and across activities beyond human rights, including development, peacebuilding and the environment.

144. Business enterprises and business organizations should:
- support the call on the UN system to integrate the UNGPs.
145. The UN system should:
- integrate business and human rights as a cross-cutting issue for the UN system, by integrating the UNGPs into strategic frameworks, including Secretary-General's Call to Action and the Common Agenda
 - lead by example by integrating human rights due diligence into all relevant policies relating to programming, procurement, partnership policies, and others
 - promote the use of and reference to human rights due diligence by agencies that work with or on the private sector, develop field-based programming on business and human rights targeting governments, business and civil society
 - improve coherence by systematically using the UNGPs as a lens and instrument in programmes focusing not only on human rights, but also on climate change, environmental protection, anti-corruption, gender, conflict prevention and peacebuilding
 - pay particular attention to the UNGPs in conflict prevention, peacebuilding and reconstruction frameworks and activities, and as a starting point, relevant UN entities should formulate a policy to integrate the UNGPs in strategic frameworks and develop capacity-building measures aimed at both internal and external stakeholders
 - update the Secretary-General's earlier reports on the challenges and strategies for advancing the business and human rights within the UN system⁶¹ on a regular basis
 - explore the establishment of a help desk function at OHCHR to institutionalize a mechanism for business, governments, civil society and other stakeholders to meet the growing demand for how to align with the UNGPs
 - continue to develop the annual UN Forum on Business and Human Rights⁶² and regional forums⁶³ on business and human rights as major platforms for multi-stakeholder dialogue and collaboration on challenges and solutions.

2. Enhance capacity-building and coordination to support faster and wider UNGPs uptake and implementation

146. To achieve faster and wider UNGPs uptake and implementation over the next decade there is a need for significant increased investments in capacity-building. Increased investments, however, will only be fully effective if supported by a more coordinated and coherent approach that moves beyond institutional boundaries. By taking a more strategic, ambitious approach there is potential for delivering the greater coherence and scale needed for meeting considerable existing and future needs for capacity-building, collaborative research and tracking progress.

147. Stocktaking findings:
- the first decade of the UNGPs showed ultimately that the business and human rights movement has gained in speed and coverage but has not succeeded enough in addressing massive awareness-raising and capacity-building needs. This was highlighted by the UNGPs author in 2011 as a strategic issue for the success of embedding the UNGPs, and examined further in 2014 by the Secretary-General in

⁶¹ A/HRC/26/20.

⁶² <https://www.ohchr.org/en/hrc-subsiary-bodies/united-nations-forum-business-and-human-rights>.

⁶³ <https://www.ohchr.org/en/special-procedures/wg-business/about-regional-forums-business-and-human-rights>.

a study on the feasibility of a global fund to support capacity-building on business and human rights⁶⁴

- it remains a strategic issue for the next decade. There is a need for increasing investment in efforts to strengthen State capacity to deliver on the duty to protect and to provide better access to remedy as well as the capacity of businesses to respect
- support to capacity-building on the ground should also be backed by a more strategic and coordinated approach at global level – a challenge which is not unique to the field of business and human rights, but well-known in development cooperation
- a more strategic approach to capacity-building would need to include better tracking of implementation efforts and knowing better what works and where increased efforts are needed to support faster and wider implementation
- exploring options for such enhanced capacity-building support should be an urgent priority, otherwise the stocktaking at the 20th anniversary of the UNGPs risks repeating the observation above
- going forward, there is a need to go beyond current institutional boundaries to strengthen coordination between international actors to enable a more strategic approach that can deliver coherence and scale in meeting the needs for capacity-building, collaborative research and tracking progress. As a starting point, the current landscape of UNGPs-related capacity-building efforts as well as useful models in related policy domains should be mapped, in order to better assess how to move forward towards more coordinated and systematic technical assistance.

148. Outcomes needed for the next decade:

- efforts to support capacity-building of those that have to implement the UNGPs on the ground (State actors and businesses) are backed by an ambitious strategic, coordinated, collaborative approach.

Illustrative actions for supporting progress toward this goal

149. Relevant stakeholders should:

- engage in collaboration to explore a mechanism that can support UNGPs capacity-building efforts through a strategic, coordinated approach.

3. Spur regional races to the top

150. The business and human rights movement has recognized that a global approach alone will not lead to wide and comprehensive uptake of the UNGPs, and needs to be complemented by regional platforms firmly anchored in the UNGPs. For the next decade, a key strategic issue for meaningful progress in UNGPs implementation and for embedding business respect for human rights across key sustainable development and just transition initiatives in each region of the world, is to expand geographic uptake and implementation efforts and drive races to the top in all regions.

151. Stocktaking findings:

- the Working Group, OHCHR and UNDP have organized several regional forums⁶⁵ over the last decade. These and other efforts have demonstrated that when backed by more serious financial resources and support from the multi-lateral system, an increase in implementation efforts and peer learning is noticeable
- regional networks of national human rights institutions and the Global Alliance of national human rights institutions have also played an important role to date in

⁶⁴ <https://www.ohchr.org/en/calls-for-input/reports/2010/study-feasibility-global-fund-capacity-building-business-and-human-rights>.

⁶⁵ <https://www.ohchr.org/en/special-procedures/wg-business/about-regional-forums-business-and-human-rights>.

raising awareness and demonstrate that there is potential for further progress by reinforcing these efforts

- to date, efforts and impacts have not been evenly distributed across regions, as witnessed for example by the distribution of national action plans – mostly concentrated in Europe as well as parts of Latin America and Asia – and by the presence of persistent regional dialogues on business and human rights – so far also mostly in the EU, Latin America, and Asia
- expanding the geographic reach of UNGPs promotion through regional platforms and strategies for all regions is therefore a key issue for the next decade – backed by more ambitious and coordinated capacity-building support.

152. Outcomes needed for the next decade:

- momentum continues and is expanded in the regions that have seen relatively higher levels of activity in the first decade
- there are increased efforts and growing momentum for business and human rights in regions that to date have seen less activity, such as Africa, the Pacific, the Middle East and Central Asia
- regional platforms for peer learning and review, supported by regionally focused strategies and capacity-building efforts have been developed in all regions.

Illustrative actions for supporting progress toward this goal

153. States should:

- support the establishment of regular multi-stakeholder platforms for dialogue and cooperation on business and human rights in all regions
- engage in peer learning and review through regional platforms on UNGPs implementation.

154. Regional organizations should:

- develop peer learning and review platforms for sharing lessons learned on State implementation, in collaboration with the UN, for example within the context of existing or new UN regional forums on business and human rights.

155. National human rights institutions should:

- play an active role in supporting regional-level dialogue and cooperation on business and human rights through regional networks.

156. Business organizations, unions, civil society organizations and other relevant stakeholders such as indigenous peoples' networks, should call on States, regional organizations and the UN to develop regional dialogue platforms/forums and systematic gathering of lessons learned and platforms for peer learning and review – and engage constructively in such processes to drive wider and deeper UNGPs implementation.

157. UN entities working to promote the UNGPs should:

- develop regional strategies for promoting dissemination and implementation of the UNGPs more comprehensively in all regions
- continue to develop regional forums for multi-stakeholder dialogue and cooperation on business and human rights
- support establishment of systematic peer learning and review of States' UNGPs implementation
- continue to involve trade unions, indigenous peoples' networks, human and environmental defenders, civil society organizations, business enterprises and business organizations in the implementation of regional strategies and the context of regional forums.

Annex

List of relevant working group and OHCHR resources

A full list of available resources can be found via:

<https://www.ohchr.org/en/special-procedures/wg-business>

<https://www.ohchr.org/EN/Issues/Business/Pages/BusinessIndex.aspx>

<https://www.ohchr.org/en/business-and-human-rights>

Connecting agendas and ensuring alignment with the UNGPs

- Working Group, Key recommendations for connecting the business and human rights agenda to the 2030 SDGs
https://www.ohchr.org/sites/default/files/Documents/Issues/Business/Session18/InfoNoteWGBHR_SDGRecommendations.pdf
- Working Group report on connecting the business and human rights and the anticorruption agendas, [A/HRC/44/43](#)
- Working Group report on “Business, human rights and conflict-affected regions: towards heightened action”, [A/75/212](#)

State duty to protect and policy coherence

- Working Group Information Note, “A Road map for Responsible Recovery in Times of Economic Crisis”
<https://www.ohchr.org/Documents/Issues/Business/WG/Responsible-recovery-information-note.pdf>
<https://www.ohchr.org/sites/default/files/Documents/Issues/Business/WG/Responsible-recovery-information-note.pdf>
- Working Group report on “economic diplomacy”, [A/HRC/38/48](#)
- Working Group report on State-owned enterprises, [A/HRC/32/45](#)
- Working Group report on “human rights-compatible international investment agreements”, [A/76/238](#)
- Working Group statement, “National Action Plans on business and human rights: How to ensure ambition and coherence?”
https://www.ohchr.org/sites/default/files/Documents/Issues/Business/AR_keynote_remarks_NAP_workshop.pdf
- ILO and Working Group briefing note, The linkages between international labour standards, the United Nations Guiding Principles on Business and Human Rights, and National Action Plans on Business and Human Rights
https://www.ilo.org/wcmsp5/groups/public/---ed_emp/---emp_ent/documents/briefingnote/wcms_800261.pdf
- Working Group and OHCHR recommendations on mandatory human rights due diligence
<https://www.ohchr.org/en/special-procedures/wg-business/mandatory-human-rights-due-diligence-mhrdd>
- OHCHR and Shift policy paper, Enforcement of Mandatory Due Diligence: Key Design Considerations for Administrative Supervision
<https://www.ohchr.org/sites/default/files/2021-11/ohchr-shift-enforcement-of-mhrdd.pdf>

Business responsibility to respect

- OHCHR, The Corporate responsibility to Respect Human Rights: An Interpretive Guide
<https://www.ohchr.org/en/publications/special-issue-publications/corporate-responsibility-respect-human-rights-interpretive>
- OHCHR and UN Global Compact e-Learning Course on Business and Human Rights
<https://info.unglobalcompact.org/humanrights>
- Working Group thematic page on mandatory human rights due diligence
<https://www.ohchr.org/en/special-procedures/wg-business/mandatory-human-rights-due-diligence-mhrdd>
- Working Group report on corporate human rights due diligence and companion papers
<https://www.ohchr.org/en/special-procedures/wg-business/corporate-human-rights-due-diligence-identifying-and-leveraging-emerging-practices>

Access to remedy

- OHCHR Accountability and Remedy project reports and accompanying guidance
<https://www.ohchr.org/en/business/ohchr-accountability-and-remedy-project>
 - ARP I
<https://www.ohchr.org/en/business/ohchr-accountability-and-remedy-project/phase1-judicial-mechanisms#summary>
 - ARP II
<https://www.ohchr.org/en/business/ohchr-accountability-and-remedy-project/phase2-state-based-non-judicial-mechanisms#summary>
 - ARP III
<https://www.ohchr.org/en/business/ohchr-accountability-and-remedy-project/phase3-non-state-based-grievance-mechanisms#summary>
- Working Group report, “all roads to remedy”, [A/72/162](#)
- Working Group study on improving cross-border cooperation and law enforcement in business-related human rights cases, [A/HRC/35/33](#)
- Working Group report on the role of national human rights institutions in facilitating access to remedy for business-related human rights abuses, [A/HRC/47/39/Add.3](#)

Financial sector

- Working Group UNGPs 10+ addendum report, “Taking stock of investor implementation of the UN Guiding Principles on Business and Human Rights”, [A/HRC/47/39/Add.2](#)
- OHCHR guidance on application of the UNGPs to banks and the financial sector
<https://www.ohchr.org/en/business-and-human-rights/publications-and-resources>
- Working Group financial sector page
<https://www.ohchr.org/en/special-procedures/wg-business/ungps-10-project-financial-sector-tracks>

Protecting and supporting rights-holders at greater risk

- Working Group report, “The Guiding Principles on Business and Human Rights: guidance on ensuring respect for human rights defenders”, [A/HRC/47/39/Add.2](#)
- Working Group report, “Gender dimensions of the Guiding Principles on Business and Human Rights”, [A/HRC/41/43](#)
- OHCHR, Standards of Conduct for Business on Tackling Discrimination against Lesbian, Gay, Bi, Trans, & Intersex People
<https://www.unfe.org/standards/>

Technology

- OHCHR B-Tech project, including foundational papers via B-tech portal
<https://www.ohchr.org/en/business-and-human-rights/b-tech-project>
- OHCHR report: The right to privacy in the digital age (2021)
<https://www.ohchr.org/en/calls-for-input/calls-input/2021/right-privacy-digital-age-report-2021>

Forthcoming WG guidance notes

- Climate change and business and human rights
 - Responsible corporate political engagement
 - Heightened due diligence
 - Transitional justice and the UNGPs
 - Application of the UNGPs in the defence sector
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