



## *“Corporate human rights due diligence – identifying and leveraging emerging practice”*

### **BACKGROUND NOTE**

*Note prepared by the UN Working Group on Business and Human Rights for the consultation process to inform its 2018 report to the UN General Assembly*

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#### **1. Introduction**

The unanimous endorsement of the UN Guiding Principles on Business and Human Rights by the UN Human Rights Council in June 2011 laid down a clear global standard for the responsibility of business to respect human rights in all their operations. A major contribution of the Guiding Principles was the clarification of the concept of corporate human rights due diligence: the process by which a company can “know and show” that it respects human rights. This innovation represented a game-changer by providing a common understanding of the essential elements that are required to operationalize respect for human rights in corporate practice.

Since 2011, companies around the world have been taking steps to implement the responsibility to respect human rights, tailored to their particular situations, industries and operational contexts. Initial indicators of progress and examples of operationalization largely focused on policy development and early-stage internal processes of embedding policy in corporate procedures. Recently, however, we are seeing more examples of how companies are road-testing various dimensions and elements of human rights due diligence. As practical experiences are building up and more companies explore how to follow the lead of pioneers, it is time to take stock of lessons learned to date, emerging good practices, and how far we have come.

Against this background, the UN Working Group on Business and Human Rights, which is mandated by the Human Rights Council to promote worldwide dissemination and implementation of the Guiding Principles, has decided to focus its 2018 report to the UN General Assembly on emerging practice and innovations of corporate human rights due diligence across sectors. The Working Group’s vision is that by bringing to light lessons learned, main obstacles and success stories from practical experiences, this can contribute to faster progress overall.

Raising awareness about the corporate responsibility to respect human rights and the notion of human rights due diligence among mainstream business actors in all world regions remains a fundamental challenge. By showing how pioneers in different sectors have begun to implement the responsibility to respect human rights in their policies and practices, and what has been working so far in terms of operationalizing human rights due diligence, the Working Group believes that more companies can be encouraged to follow. However, scaling up will also require push and pull efforts by a wider range of actors: notably States but also others such as investors and business advisory service providers. The Working Group's report will therefore also address how these actors can play a role in supporting further progress.

## **2. Tentative aims and objectives of the Working Group's report and consultation process**

Flowing from the Working Group's vision, an overarching aim of its 2018 General Assembly report is to reinforce two key messages (to businesses and Governments respectively):

- Guidance and practical experience on how to implement human rights due diligence in practice now exist, and a lack of understanding cannot be an excuse for inaction.
- Emerging practices among leading companies are showing the way for how human rights due diligence can be done. Governments need to incentivize and support the wider application by business of emerging good practices and also apply such practices in their own roles as economic actors, including in the practice of State-owned or controlled business enterprises, public procurement and export/import/investment promotion.

Tentatively, the Working Group further plans to use the report and the consultation process to help:

- Reaffirm and raise awareness on the key elements of effective corporate human rights due diligence as set out in the Guiding Principles.
- Contribute to a better common understanding of the progress to date, challenges and remaining gaps.
- Provide an overview of the current "state of play" of business implementation of the responsibility to respect human rights in practice.
- Identify emerging good practices and innovations of corporate human rights due diligence in line with the Guiding Principles across sectors.
- Take stock of existing available guidance.

## **3. Scope and definitions**

The broad topic of the Working Group's report and consultation process is the second pillar of the Guiding Principles, the corporate responsibility to respect human rights. As set out in the Guiding Principles (GP15), "to meet their responsibility to respect human rights, business enterprises should have in place policies and process appropriate to their size and circumstances, including:

(a) A policy commitment to meet their responsibility to respect human rights;

(b) A human rights due diligence process to identify, prevent, mitigate and account for how they address their impacts on human rights;

(c) Processes to enable the remediation of any adverse human rights impacts they cause or to which they contribute.”

More specifically, report will focus on human rights due diligence and emerging practice around the different components of human rights due diligence processes. In doing so, the report will also address the aspect of policy development, as this provides the basis for embedding a company’s responsibility to respect, and the relationship between human rights due diligence and the responsibility to provide for or cooperate in remediation if a company causes or contributes to human rights abuse.

Tentatively, the Working Group is planning to address all the four main components of human rights due diligence, namely the processes to:

- Identify and assess any actual or potential adverse human rights impacts with which a company may be involved either through its own activities or as a result of its business relationships.
- Integrate findings and take appropriate action following on from impact assessments in order to prevent and mitigate adverse human rights impacts.
- Track the effectiveness of how actual or potential adverse human rights impacts are being addressed.
- Communicate externally on how the company addresses human rights impacts, particularly when concerns are raised by or on behalf of affected stakeholders.

The intention is to highlight practice examples relating to all elements as well as further aspects for each. During the initial consultation phase, the Working Group is seeking stakeholder input on, inter alia:

- Whether a deeper focus on certain of these elements or sub-elements<sup>1</sup> would be useful.
- Whether a special focus on certain human rights issues, groups, sectors or operational contexts would be useful.
- What kind of examples it would be useful to highlight.

Moreover, while the main focus is on corporate practice and the second pillar of the Guiding Principles, the role of governments in particular will also need to be addressed. As clarified in the first pillar of the Guiding Principles, States have a duty to protect human rights against business-related human rights impacts, which implies:

- Taking appropriate steps to prevent, investigate, punish and redress business-related human rights abuse through effective policies, legislation, regulations and adjudication.
- Setting out clearly the expectation that all business enterprises domiciled in their territory and/or jurisdiction respect human rights throughout their operations.

In terms of what the Working Group’s report may address, tentative considerations include taking stock of emerging regulatory and other government-led initiatives that are or have potential for driving pillar II implementation.

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<sup>1</sup> See the annex to this note.

***Questions for the initial consultation phase:***

- When identifying and assessing practice in terms of what works, would deeper focus on a particular aspect of HRDD (such as risk and impact assessments, stakeholder engagement, tracking, communication) be beneficial?
- To what extent would it be useful to examine the role of other actors that play a role in relation to HRDD practice (such as investors, lawyers, professional service providers, multi-stakeholder initiatives, business organizations, regulators)?
- To what extent would it be useful to examine the role of regulation and government policy in relation to HRDD?
- What focus is needed on particular sectors, supply chains/value chains and contexts (e.g. conflict contexts, environments with high degree of corruption etc.)?
- What key messages would it be useful for the UNWG report to highlight?
- What are the pitfalls to avoid?
- What concrete examples of HRDD practice (whether overall or in relation to elements such as HRIAs, stakeholder engagement, tracking, communication) might it be useful to highlight?
- What concrete examples of how HRDD has been implemented in order to overcome internal or external obstacles overcome) might it be useful to highlight?
- What good practices exist in terms of HRDD practices geared to the situations of marginalized/vulnerable groups or groups at particular risk (e.g. women, children, human rights defenders, worker representatives, persons with disability, indigenous peoples, minorities, migrants, refugees, LGBTI etc.)?
- What concrete examples of government regulation, policy and initiatives might it be useful to highlight?
- Is there enough general and specific guidance? Where is more guidance needed? What type of guidance?
- Has emerging practice resulted in need for further clarification of HRDD elements?

#### **4. Trends – tentative assessment**

Contours of how the corporate responsibility is being implemented among the largest corporations across several industries are starting to emerge. Here we briefly highlight some of the findings from three assessments that were published in 2017: the Corporate Human Rights Benchmark (CHRB),<sup>2</sup> the results from the UNGPs Reporting Database<sup>3</sup> and a study by Vigeo Eiris.<sup>4</sup> The findings point to both concerning and positive trends at the same time. Key observations include:

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<sup>2</sup> See <https://www.corporatebenchmark.org/>. The 2017 CHRB assessed companies three industries – agricultural products, apparel and extractives – on their human rights performance (acknowledging that “results will always be a proxy for good human rights management, and not an absolute measure of performance”) against the UN Guiding Principles and other standards focused on specific industries and issues.

<sup>3</sup> See “Human rights reporting: are companies telling investors what they need to know?”, available at <https://www.shiftproject.org/resources/publications/corporate-human-rights-reporting-maturity/>. This study by the Shift Project assessed the “maturity” of human rights reporting by 74 of the world's largest companies based on information collected for the UN Guiding Principles Reporting Database. See <https://www.ungpreporting.org/database-analysis/>.

<sup>4</sup> See <http://www.vigeo-eiris.com/the-human-rights-responsibilities-of-business-in-a-changing-world/>. This study covered more than 3,000 companies headquartered in 35 countries, assessing “the degree to which listed companies around the globe commit and act to respect and promote, and prevent violations of, fundamental human rights, employees’ labour rights and non-discrimination at work in both their operations and their supply chain.”

- Most companies surveyed are at an early stage of implementing the Guiding Principles, but there is a growing willingness to commit to respect human rights and explore how to embed the commitment in company systems.
- The majority of companies do not demonstrate “best practice”, which may indicate that risks to workers and communities are currently not being managed adequately in spite of growing awareness and commitments.
- For example, there is a lack of focus in most current reporting on human rights risks, which at best be a result of inadequate communication, or at worst a reflection of insufficient understanding and management of human rights risks.
- The strongest performance tends to be in relation to policy commitments and high-level governance arrangements and the early stages of human rights due diligence.
- Performance seems to be particularly weak on the “taking action” and “tracking of responses” components of human rights due diligence set out in the Guiding Principles.
- Among gaps that stand out: meaningful engagement with potentially affected stakeholders – in particular communities and workers – seems to be lagging. This is a cross-cutting factor for effective human rights due diligence.
- In general, there is much room for improvement in transparency on the concrete details of risk assessments and human rights due diligence processes. This make it difficult to firmly assess how effective much current practice is in reality.
- A small group of leaders seem to be developing practice that involves ongoing learning and innovation around the various components of human rights due diligence, ultimately geared toward preventing and addressing human rights risks across companies’ operations and relationships, including supply chains.

An important contribution of findings so far is the observation that in spite of slow progress overall, effective human rights due diligence can be done in practice, demonstrated by a number of good practice examples across the different dimensions examined in the respective surveys. These examples provide a key starting point for the Working Group’s own efforts to identify emerging good practice and a unequivocal opportunity for learning for a wider group of companies. It is also important for the Working Group to collect lessons learned from companies beyond the group of the largest corporations that have been covered in the above-mentioned surveys.

**Questions for the initial consultation phase:**

- What is the current state of play of corporate human rights due diligence (HRDD), and business respect for human rights generally?
- Is practice aligning around the HRDD concepts of the UN Guiding Principles on Business and Human Rights (UNGPs), or are we seeing divergence? If the latter, where?
- Which elements of HRDD are most developed in practice? Which elements are least developed?
- Which sectors are most advanced, and which ones are lagging?
- Is HRDD more developed in relation to certain human rights risks?
- To what extent are current HRDD practices geared to the situations of marginalized/vulnerable groups or groups at particular risk (e.g. women, children, human rights defenders, worker representatives, persons with disability, indigenous peoples, minorities, migrants, refugees, LGBTI etc.)?
- Are organizational and resource-related obstacles to implementing HRDD being overcome? How?

- Where is government action helping drive HRDD progress? Where is it not?
- What evidence do we have that HRDD is working in practice?
- Would the report benefit from a companion compilation of concrete case studies and examples? If so, what type of case studies would be useful?

## 5. Consultation process

The methodology for the Working Group's report will involve desk research, an open call for written submissions, in-depth interview and several consultations with relevant stakeholders, including business enterprises and business organizations, civil society organizations, governments, trade unions and others.

All interested parties are invited to submit relevant materials and information to the Working Group, including case studies/good practice examples. Contact: [wg-business@ohchr.org](mailto:wg-business@ohchr.org). Deadline: 30 May.

A key principle and approach for the Working Group is to engage with a wide range of relevant stakeholders, including business, civil society and governments. It will convene both open multi-stakeholder consultations and consultations with particular groups. Planned meetings include:

- Consultation with civil society organizations: Geneva, 7 February
- Consultation with business organizations and companies: Geneva, 8 February
- Open multi-stakeholder consultation for all interested parties, including States, NGOs and business: Geneva, 17 May.

In addition, the Working Group seeks to piggy-back on other events by holding targeted consultations on the margins of meetings organized by others.

The report will be finalized during the course of July and presented to the UN General Assembly in October (date TBC). The final report will only be available in late September/early October, shortly before the General Assembly.

Findings and recommendations will also be presented during the 2018 UN Forum on Business and Human Rights in Geneva from 26 to 28 November.

To receive updates, follow the Working Group on Twitter: [@WGBizHRs](https://twitter.com/WGBizHRs)

## **ANNEX I: The corporate responsibility to respect human rights and key components of human rights due diligence as set out in the UN Guiding Principles**

### **1. The corporate responsibility to respect human rights: foundational principles**

This section reproduces the foundational principles of the corporate responsibility to respect human rights set out in the [UN Guiding Principles on Business and Human Rights](#) (UNGPs). Further explanation is provided in the commentary to each principle in the UNGPs document.

*UNGP 11: Business enterprises should respect human rights. This means that they should avoid infringing on the human rights of others and should address adverse human rights impacts with which they are involved.*

*UNGP 12: The responsibility of business enterprises to respect human rights refers to internationally recognized human rights – understood, at a minimum, as those expressed in the International Bill of Human Rights and the principles concerning fundamental rights set out in the International Labour Organization’s Declaration on Fundamental Principles and Rights at Work.*

*UNGP 13: The responsibility to respect human rights requires that business enterprises:*

*(a) Avoid causing or contributing to adverse human rights impacts through their own activities, and address such impacts when they occur;*

*(b) Seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products or services by their business relationships, even if they have not contributed to those impacts.*

*UNGP 14: The responsibility of business enterprises to respect human rights applies to all enterprises regardless of their size, sector, operational context, ownership and structure. Nevertheless, the scale and complexity of the means through which enterprises meet that responsibility may vary according to these factors and with the severity of the enterprise’s adverse human rights impacts.*

*UNGP 15: In order to meet their responsibility to respect human rights, business enterprises should have in place policies and processes appropriate to their size and circumstances, including:*

*(a) A policy commitment to meet their responsibility to respect human rights;*

*(b) A human rights due diligence process to identify, prevent, mitigate and account for how they address their impacts on human rights;*

*(c) Processes to enable the remediation of any adverse human rights impacts they cause or to which they contribute.*

### **2. Policy commitment: the basis for embedding respect in company practice**

This section reproduces the first operational principle of the corporate responsibility to respect human rights set out in the Guiding Principles, relating to policy commitment. Further explanation is provided in the commentary to that principle. It also lists other key guidance points based on early practical experiences.

UNGP 16: As the basis for embedding their responsibility to respect human rights, business enterprises should express their commitment to meet this responsibility through a statement of policy that:

(a) Is approved at the most senior level of the business enterprise;

(b) Is informed by relevant internal and/or external expertise;

(c) Stipulates the enterprise's human rights expectations of personnel, business partners and other parties directly linked to its operations, products or services;

(d) Is publicly available and communicated internally and externally to all personnel, business partners and other relevant parties;

(e) Is reflected in operational policies and procedures necessary to embed it throughout the business enterprise.

Practical "guidance points" to consider for "Doing business with respect for human rights"<sup>5</sup>

Policy development

- Involving senior management
- Evaluating existing commitments and policies
- Identifying the company's salient human rights issues
- Involving internal and external stakeholders in the process
- Developing language tailored to the company's particular circumstances, industry and human rights risks
- Obtaining top-level approval
- Communicating the policy

Embedding the policy

- Assigning responsibility for human rights
- Leadership from the top is essential
- Considering the company's commitment in recruitment
- Talking honestly about human rights
- Training key staff
- Developing incentives and disincentives
- Developing capacity to solve dilemmas and respond to unforeseen circumstances

### 3. Human rights due diligence: parameters

This section reproduces UNGP 17, which defines the parameters for human rights due diligence. It also lists other key guidance points based on early practical experiences.

UNGP 17: In order to identify, prevent, mitigate and account for how they address their adverse human rights impacts, business enterprises should carry out human rights due diligence. The process should include assessing actual and potential human rights impacts, integrating and acting upon the findings, tracking responses, and communicating how impacts are addressed. Human rights due diligence:

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<sup>5</sup> From the publication "Doing business with respect for human rights" developed by the Global Compact Network Netherlands, Oxfam and Shift, <https://www.businessrespecthumanrights.org/>



*(a) Should cover adverse human rights impacts that the business enterprise may cause or contribute to through its own activities, or which may be directly linked to its operations, products or services by its business relationships;*

*(b) Will vary in complexity with the size of the business enterprise, the risk of severe human rights impacts, and the nature and context of its operations;*

*(c) Should be ongoing, recognizing that the human rights risks may change over time as the business enterprise's operations and operating context evolve.*

#### **4. Human rights due diligence: essential components**

This section reproduces UNGPs 18-21, which elaborate on the essential components of human rights due diligence. It also lists other key guidance points extracted from the commentary of UNGP 17 and selected tools.<sup>6</sup>

##### Identifying and assessing actual and potential human rights impacts

*UNGP 18: In order to gauge human rights risks, business enterprises should identify and assess any actual or potential adverse human rights impacts with which they may be involved either through their own activities or as a result of their business relationships. This process should:*

*(a) Draw on internal and/or independent external human rights expertise;*

*(b) Involve meaningful consultation with potentially affected groups and other relevant stakeholders, as appropriate to the size of the business enterprise and the nature and context of the operation.*

Practical "guidance points" to consider for "Doing business with respect for human rights"<sup>7</sup>

##### Assessing impacts

- Identifying human rights impacts - focused on risk to people, not the company
- Prioritising severe human rights impacts
- Involving the existing risk management function
- Deepening assessment of impacts throughout the business
- An ongoing process rather than a one-off evaluation

##### Integrating findings and taking appropriate action

*UNGP 19: In order to prevent and mitigate adverse human rights impacts, business enterprises should integrate the findings from their impact assessments across relevant internal functions and processes, and take appropriate action.*

*(a) Effective integration requires that:*

*(i) Responsibility for addressing such impacts is assigned to the appropriate level and function within the business enterprise;*

<sup>6</sup> Interpretive guide; Doing biz with respect

<sup>7</sup> From the publication "Doing business with respect for human rights" developed by the Global Compact Network Netherlands, Oxfam and Shift, <https://www.businessrespecthumanrights.org/>

*(ii) Internal decision-making, budget allocations and oversight processes enable effective responses to such impacts.*

*(b) Appropriate action will vary according to:*

*(i) Whether the business enterprise causes or contributes to an adverse impact, or whether it is involved solely because the impact is directly linked to its operations, products or services by a business relationship;*

*(ii) The extent of its leverage in addressing the adverse impact.*

Practical “guidance points” to consider for “Doing business with respect for human rights”<sup>8</sup>

Integrating and acting

- Taking the necessary actions to prevent and mitigate specific human rights impacts at the micro level
- Understanding how the company is connected to human rights impacts: “Cause”, “contribute” or “linked”
- Understanding company leverage when linked to abuse, that is, the ability to influence the behaviour of others
- Exploring different types of leverage
- Opportunities for leverage or ‘moments of traction’ during the different stages of a business relationship
- Terminating relationships depending on whether leverage can be built and depending on the human rights risks of termination

Tracking effectiveness of company response

*UNGP 20: In order to verify whether adverse human rights impacts are being addressed, business enterprises should track the effectiveness of their response. Tracking should:*

*(a) Be based on appropriate qualitative and quantitative indicators;*

*(b) Draw on feedback from both internal and external sources, including affected stakeholders.*

Practical “guidance points” to consider for “Doing business with respect for human rights”<sup>9</sup>

Tracking

- Building understanding that measuring human rights performance often has strong qualitative elements
- Developing company-specific indicators
- Tracking performance of suppliers and other business relationships – and recognizing the limitations of auditing alone
- Verifying performance – including by considering perspectives of affected stakeholders
- Commitment to continuous improvement

Communication on how impacts are being addressed

<sup>8</sup> From the publication “Doing business with respect for human rights” developed by the Global Compact Network Netherlands, Oxfam and Shift, <https://www.businessrespecthumanrights.org/>

<sup>9</sup> From the publication “Doing business with respect for human rights” developed by the Global Compact Network Netherlands, Oxfam and Shift, <https://www.businessrespecthumanrights.org/>

*UNGP 21: In order to account for how they address their human rights impacts, business enterprises should be prepared to communicate this externally, particularly when concerns are raised by or on behalf of affected stakeholders. Business enterprises whose operations or operating contexts pose risks of severe human rights impacts should report formally on how they address them. In all instances, communications should:*

*(a) Be of a form and frequency that reflect an enterprise's human rights impacts and that are accessible to its intended audiences;*

*(b) Provide information that is sufficient to evaluate the adequacy of an enterprise's response to the particular human rights impact involved;*

*(c) In turn not pose risks to affected stakeholders, personnel or to legitimate requirements of commercial confidentiality.*

Practical "guidance points" to consider for "Doing business with respect for human rights"<sup>10</sup>

Communicating performance

- Communicating with different stakeholders: should be accessible to the various intended audiences, and should appropriately reflect the severity of the company's human rights risks
- Communicating with affected stakeholders may need a variety of means depending on the particular situation of those affected
- Formal reporting when operations pose risks of severe human rights impacts
- Good reporting includes being specific, clear and forward-looking

## **5. Issues of context and implications for human rights due diligence**

This section reproduces the principles that clarify how particular operating contexts may have implications for the human rights due diligence process and related action. Further elaboration is provided in the commentary to each principle in the UNGPs document.

*UNGP 23: In all contexts, business enterprises should:*

*(a) Comply with all applicable laws and respect internationally recognized human rights, wherever they operate;*

*(b) Seek ways to honour the principles of internationally recognized human rights when faced with conflicting requirements;*

*(c) Treat the risk of causing or contributing to gross human rights abuses as a legal compliance issue wherever they operate.*

*UNGP 24: Where it is necessary to prioritize actions to address actual and potential adverse human rights impacts, business enterprises should first seek to prevent and mitigate those that are most severe or where delayed response would make them irremediable.*

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<sup>10</sup> From the publication "Doing business with respect for human rights" developed by the Global Compact Network Netherlands, Oxfam and Shift, <https://www.businessrespecthumanrights.org/>

## **6. Remediation**

This section reproduces the principles that clarify what the responsibility to respect implies in terms of remediation: UNGPs 22 and 29. Further elaboration is provided in the commentary to each principle in the UNGPs document. UNGP 31 further set out the effectiveness criteria for non-judicial grievance mechanisms (including company-run operational-level grievance mechanisms).

*UNGP 22: Where business enterprises identify that they have caused or contributed to adverse impacts, they should provide for or cooperate in their remediation through legitimate processes.*

*UNGP 29: To make it possible for grievances to be addressed early and remediated directly, business enterprises should establish or participate in effective operational-level grievance mechanisms for individuals and communities who may be adversely impacted.*

## ANNEX II: OVERVIEW OF KEY TOOLS AND RESOURCES

The following list provides a tentative and non-exhaustive overview of key resources and tools on the corporate responsibility to respect and human rights due diligence. The Working Group seeks to take stock of available materials and resources as part of its work on the General Assembly report.

### Standards documents

- UN Guiding Principles on Business and Human Rights:  
[http://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR\\_EN.pdf](http://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf)
- "Protect, Respect and Remedy: a Framework for Business and Human Rights",  
<https://business-humanrights.org/sites/default/files/reports-and-materials/Ruggie-report-7-Apr-2008.pdf>

### OHCHR explanatory guidance

- The Corporate Responsibility to Respect Human Rights: An Interpretive Guide (OHCHR),  
<http://www.ohchr.org/Documents/Issues/Business/RtRInterpretativeGuide.pdf>
- Frequently Asked Questions on the Guiding Principles on Business and Human Rights (OHCHR), [http://www.ohchr.org/Documents/Publications/FAQ\\_PrinciplesBusinessHR.pdf](http://www.ohchr.org/Documents/Publications/FAQ_PrinciplesBusinessHR.pdf)

### Tools to support implementation of the corporate responsibility to respect

- Guide on How to Develop a Human Rights Policy (OHCHR/UN Global Compact),  
[http://www.ohchr.org/Documents/Publications/DevelopHumanRightsPolicy\\_en.pdf](http://www.ohchr.org/Documents/Publications/DevelopHumanRightsPolicy_en.pdf)
- "Doing business with respect for human rights" (Global Compact Network Netherlands, Oxfam and Shift; *guide designed for companies of all sizes, sectors and geographies with practice-based guidance and examples for translating the corporate to respect pillar of the Guiding Principles into practice.*), <https://www.businessrespecthumanrights.org/>
- UN Guiding Principles Reporting Framework, (Shift, Mazars; *Comprehensive guidance for companies to report on how they respect human rights, providing a series of questions for companies to "know and show" how it is doing business with respect for human rights*),  
<https://www.ungpreporting.org/>

### Case study material

- Human Rights Translated 2.0 – A Business Reference Guide (Monash University, in collaboration with OHCHR and UN Global Compact; *An easy-to read handbook for business using real-life case studies, illustrating how human rights are relevant in a corporate context and how to manage human rights issues.*),  
[http://www.ohchr.org/Documents/Issues/Business/Monash\\_HRT.pdf](http://www.ohchr.org/Documents/Issues/Business/Monash_HRT.pdf)

### Sector-focused due diligence guidance

- [OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear sector](#)

- [OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas](#)
- [OECD-FAO Guidance for Responsible Agricultural Supply Chains](#)
- [OECD guidance for institutional investors on implementing human rights due diligence](#)
- [European Commission Sector Guides on Implementing the UN Guiding Principles on Business and Human Rights \(for employment and recruitment agencies, ICT companies, and oil and gas companies\)](#)
- [OHCHR advice to the OECD on the application of the Guiding Principles to the financial sector](#)
- [OHCHR: The application of the UNGPs in the context of the banking sector](#)

#### Tools compilation

See also the Business & Human Rights Resource Centre's portal for tools related to the corporate responsibility to respect: <https://business-humanrights.org/en/business-action>