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Introduction: Respect for human rights as a condition to achieve the SDGs



When we talk about business, it is easy to forget that we are really talking about people. Companies are collections of people, whose decisions and actions impact other people: employees and their families, surrounding communities, workers in companies' value chains, and people who use and buy their products and services. It seems only right, then, for companies to put people at the heart of what they do – and for the World Benchmarking Alliance (WBA) to put people at the heart of our corporate benchmarks.

WBA develops free and publicly available benchmarks that measure and incentivise company contributions towards the Sustainable Development Goals (SDGs). Our benchmarks are grounded in the seven transformations needed to put our society, planet and economy on a more sustainable and resilient path. WBA has identified the 2,000 companies (SDG2000) with the greatest potential to contribute to these transformations and influence outcomes on the SDGs and will benchmark all of them in one or more of these transformations by 2023.

The SDG agenda aims to 'realise the human rights of all'. Human rights are inextricably linked to the SDGs, with over 90% of the SDG targets directly connected to international and regional human rights instruments and labour standards.¹ This is reflected in the central premise of the SDG agenda to 'leave no one behind'. Recognising this, WBA's model has the social transformation at its heart and respect for human rights as the basis for this transformation; as a necessary condition for all system transformations (Figure 1).

FIGURE 1: RESPECT FOR HUMAN RIGHTS WITHIN WBA'S SEVEN SYSTEMS
TRANSFORMATIONS MODEL



Three key enablers for the social transformation

- 1. Respect human rights
- 2. Provide and promote decent work
- 3. Act ethically

Introduction: Respect for human rights as a condition to achieve the SDGs



In practice, this means that every single company on the SDG2000 list will be assessed on human rights, using a set of core social indicators that are embedded in all of WBA's benchmarks (detailed in the full Social Transformation Framework) as well as transformation-specific indicators, depending on their relevance for different industries. Additionally, through the revised and more detailed methodology of the Corporate Human Rights Benchmark (CHRB), we will continue to conduct in-depth assessments of a subset of these companies, evaluating sectors that have been identified as high-risk in terms of their human rights impacts.

This dual approach will allow us to achieve both breadth and depth in our efforts to assess and incentivise companies to respect the rights of all people. Whereas our core social indicators focus on scale, assessing 2,000 companies on whether they are taking the first steps towards respect for human rights, CHRB as a spotlight benchmark aims to catalyse change by taking a deeper dive that goes beyond policy commitments and holds companies accountable for their performance and progress on the path to respecting human rights.

In addition to assessing corporate respect for human rights at scale (embedding) and assessing human rights in depth (CHRB spotlight), we aim to multiply our impacts through partnerships with others, enabling the use of our results and our free and public methodologies to inform their decisions, influence companies and conduct their own assessments.

FIGURE 2: WBA'S DUAL APPROACH TO ASSESS CORPORATE RESPECT FOR HUMAN RIGHTS



Core Social Indicators

Scale

Embedding human rights indicators in all transformations Looking at 2,000 companies



Corporate Human Rights Benchmark

Depth

Deep-dive into high-risk sectors

Getting closer to performance

This document presents WBA's approach to assessing corporate respect for human rights, outlining why, what, and how we do this. It builds on lessons learned from four years of CHRB assessments and summarises the changes to the CHRB methodology following our most recent stakeholder consultation. In the final section, we present ways in which different stakeholders can partner with us and use our human rights data and methodologies to drive greater impact together.



What we mean when we talk about corporate respect for human rights

For many, business and human rights, or the question of corporate respect for human rights, is perceived as confusing, complex, abstract and overly technical. It is linked to various standards, guidelines, frameworks and conventions, and often comes with dense jargon, numerous acronyms and heated debates that may appear to focus on technicalities, far removed from the 'humans' whose rights are being discussed and – hopefully – respected. So, what do we mean when we talk about business and human rights? Why are instruments like the UN Guiding Principles on Business and Human Rights (UNGPs) considered to be so important? And, most crucially for WBA's human rights work, what is at stake when we assess global companies on their human rights disclosures and impacts?

One of the reasons why human rights can be perceived as complex or hard to grasp is that they are relevant to many business contexts, in many different ways. A company's health and safety policy is a human rights matter - through which the company seeks to respect its workers' right to safe and healthy working conditions as well as their right to life. Working hours are also a human rights matter, as is the payment of wages, the prevention of discriminatory practices, child labour, the protection of freedom of association and collective bargaining, and the impacts of a company's operations on surrounding communities and the people who use and buy its products and services.

When it comes down to it, business respect for human rights is simply about human dignity. It is about companies not infringing on the human rights of others and addressing the adverse human rights impacts with which they are involved. The UNGPs provide the authoritative standard on business and human rights and a framework to guide companies to respect human rights. Under the UNGPs, businesses need to know and show that they respect human rights. To do so, they should have in place policies and processes appropriate to their size and circumstances.

Why corporate respect for human rights is crucial for achieving sustainable development

The UNGPs are sometimes viewed through a 'do no harm' lens, in contrast to the 'positive' view of contributing to the SDGs. This is a false dichotomy. Firstly, because in addressing key human rights issues linked to their operations, companies can directly contribute to the achievement of the SDGs and identify opportunities to drive additional positive impact. The link between 'do no harm' and 'positive contribution' should therefore be viewed as a continuum or spectrum. For example, moving from workers being in situations of bonded or forced labour, to having decent work with fair wages. Secondly, because by undertaking human rights due diligence, companies can understand and avoid or address the potential negative impacts of their efforts in support of the SDGs. One example is avoiding negative impacts on communities during renewable energy projects. Energy can only be truly 'clean'



if it benefits people as well as the planet. Sustainable development can only be fully achieved if human dignity is embedded in all business strategies and activities.

The UN Working Group on Business and Human Rights noted in 2018: 'Robust human rights due diligence enables and contributes to sustainable development. For businesses, the most powerful contribution to sustainable development is to embed respect for human rights in their activities and across their value chains, addressing harm done to people and focusing on the potential and actual impacts.'² Companies play a critical role in achieving the SDGs and have responsibilities to respect the human rights of those involved in or impacted by their operations. As such, corporate respect for human rights is relevant to any SDG with which a company interacts. In short, human rights and human development go hand in hand.

In reinforcing the connection between the UNGPs and SDGs, the Danish Institute for Human Rights suggests that 'implementation of the UNGPs can be the single most important contribution by business to the realisation of the SDGs'.³ For WBA, respect for human rights is a necessary condition for all systems transformations. It is the motor that powers responsible business conduct and underpins the realisation of decent work and ethical conduct.

The market failure around business and human rights

In spite of the crucial role that corporate respect for human rights plays in achieving sustainable development for all, markets are not routinely promoting or rewarding respect for human rights through investment decisions and the allocation of capital, media scrutiny, regulation or advocacy. Because of this, many companies do not adequately account for their social 'costs': their impacts on people. As a consequence, capital is being misallocated. Companies that impose the costs of their negative impacts on workers and communities are often able to raise capital at the same rate as their more responsible peers, ultimately making them more competitive.

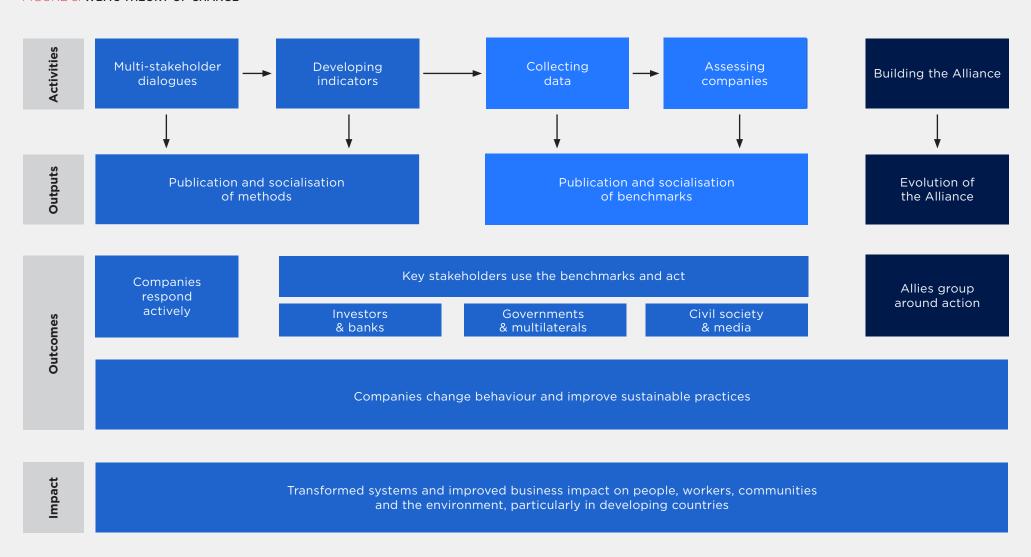
There are several ways to address this market failure, including through appropriate policy and regulation, but also by prompting disclosure of relevant information and letting the market and society respond to those disclosures. WBA sees the competitive nature of the market as a powerful driver for change as well as a relatively underused lever to confront these challenges.

A road map to support companies and hold them accountable: Our theory of change

To address this market failure, WBA benchmarks companies on their human rights efforts to create competition, drive accountability and provide evidence for policy intervention (Figure 3).



FIGURE 3: WBA'S THEORY OF CHANGE





With our methodologies, we provide companies with a **road map**, helping them understand what is expected of them. The core social indicators and the CHRB methodology are grounded in the UNGPs and other international human rights standards, some of them industry specific. They are also developed and, updated through extensive global multi-stakeholder consultations, to ensure they are in line with stakeholder expectations and <u>remain relevant</u>, <u>rigorous and up to date</u>. Indicator requirements are made public and can therefore be used by companies and other stakeholders as a guide to focus their actions and disclosures, regardless of whether they are in scope of the benchmark or not.

The benchmarks provide a snapshot in time of corporate performance and track progress over time. The assessments work as an **accountability mechanism**, with public rankings and scorecards leveraging the forces of competition to improve corporate performance; leaders are incentivised to do more, while laggards are motivated to catch up. Key stakeholders (institutional investors, policymakers, civil society, and the media) can use the benchmark data and findings along with their influence to drive improved corporate human rights performance.

The cyclical nature of benchmarks provides companies with strong incentives to improve and show progress over time. For top performers, the results can be used as a source of competitive advantage while low rankings can act as a wake-up call. The results, which are made public, also enable peer learning and allow stakeholders to identify best practice examples and drive impact (Figure 4).



FIGURE 4: IMPACTS OF CORPORATE HUMAN RIGHTS ASSESSMENTS

Investors using their leverage and influence to change company behaviour and disclosures, using evidence from the benchmarks:

- engaging in individual dialogues with companies
- taking part in collective initiatives together with other financial institutions (public statements, letters, joint dialogues)
- proxy voting
- authoring shareholder resolutions
- reallocating capital towards leaders and away from laggards.

Business knowing and showing that they respect human rights, using the benchmark as a tool for accountability and progress:

- identifying and closing gaps in their performance and disclosures
- tracking progress overtime
- learning from peers.

What does impact look like?

Policy-makers and regulators directing regulation, policy interventions and incentives where they are most needed, using the benchmarks to guide this process:

- identifying gaps in performance and disclosure
- using methodologies to inform policy requirements
- using benchmarks as a baseline to track progress and policy implementation
- using their voice to inform the benchmarks.

Civil society, workers, communities, customers and consumers and the media influence companies:

- contribute to the development of robust methodologies and benchmarks
- represent the views of (potentially) affected stakeholders
- amplify benchmark results through their networks
- reward leaders and punish laggards through their advocacy, employment choices, custom, etc.



We know it works: Driving change through human rights benchmarking

Since the first iteration of the CHRB was published in 2017, we have seen clear company progress. Between 2017 and 2019, average scores for companies included in all three iterations of the benchmark increased from 18% to 31%, with 75% of companies improving their scores. Companies are gradually moving out of the lowest scoring bands and several companies have demonstrated significant progress, with some seeing their total scores improving by more than 30 percentage points in three years. We know from our engagement with assessed companies that the benchmark provides them with tools to understand stakeholder expectations, identify the main gaps in their approach and disclosures, learn from their peers and challenge themselves to improve over time. We know of at least one company using its CHRB score as part of the CEO's variable remuneration assessment criteria.⁴



How benchmarking can help companies improve over time: listen to the experience of a company benchmarked by CHRB.

The benchmarks have also equipped **investors** with data to inform their engagement with companies and encourage those who are not performing in line with international human rights standards to improve. This engagement occurs between individual investors and companies but also through collective action. In 2020, for example, a group of 176 investors came together to co-sign a public letter that was sent to the 95 companies that scored zero on human rights due diligence in the 2019 CHRB assessment. The letter urged

them to improve rapidly – in time for progress to show in the next benchmark. When the 2020 CHRB was published in November of that year, the statement was re-opened for new signatories to come on board. Over 200 financial institutions are now behind the statement, collectively representing USD 5.81 trillion in assets under management and targeting all companies still scoring zero on human rights due diligence in the 2020 benchmark. The statement was used to send letters to all these companies, with follow-up engagement between signatories and companies still ongoing. Another very specific example of investor action facilitated by the benchmark data and leading to company change is the publication by Kraft Heinz of its first human rights policy in 2019.⁵ In addition, the company committed to undertake human rights due diligence in line with the UNGPs in 2021,⁶ following shareholder resolutions referencing the company's CHRB results and requesting it to implement the necessary changes.⁷

Some governments and international organisations have also referenced the CHRB methodology and assessments, using them as a tool to influence the development of National Action Plans (NAPs) on business and human rights as well as to help determine where regulation is most urgently needed. For example, the UK government confirmed its support for the CHRB in 2018 and its intent to look at how initiatives like the CHRB have made an impact prior to making decisions about the NAP and subsequent policy/legislative changes.⁸ The CHRB results have been used to inform policy discussions, most notably in relation to mandatory human rights due diligence in the European Union. The United Nations High Commissioner for Human



Rights, Michelle Bachelet, <u>cited the CHRB results</u> in November 2019 as evidence of the need for government action and more mandatory measures on human rights due diligence.

In short, the CHRB methodology has gained significant traction and legitimacy. It has been used by a number of third-party organisations, with WBA's approval and support, to undertake snapshot assessments, usually country-specific, and in some cases to inform NAP development processes or to advance policy agendas. For example, a study of Finnish companies commissioned by the Finnish Ministry of Economic Affairs and Employment considered that 'the Core UNGP Indicators developed by CHRB would be well suited for regular monitoring of the human rights performance of Finnish companies, as the indicators can be widely used to assess companies of different sizes and from different industries and they focus on the key aspects of the UN Guiding Principles'. Furthermore, the methodology is influencing policy discussions by setting a baseline for UNGP implementation.

Creating a movement: third-party assessments using the CHRB methodology

Just like our benchmark results and data, the methodologies that the World Benchmarking Alliance uses to assess companies are publicly available and free. This means that stakeholders such as governments, academic institutions and civil society organisations can, with WBA's agreement and guidance, use our methodologies to assess companies beyond our scope; far beyond the 2,000 companies we have set out to assess by 2023.

WBA has developed a subset of the CHRB methodology, known as the 'Core UNGP Indicators'. Unlike the full methodology, which is in-depth and time consuming to apply, the Core UNGP indicators allow parties to take a quick 'snapshot' of a company's approach to human rights management, and whether they are implementing the relevant requirements of the UN Guiding Principles on Business and Human Rights (UNGPs). Since 2017, various stakeholders in several countries have used the Core UNGP Indicators to take snapshots of companies' performances on human rights. To this date, these include the following:

- Sweden (2018, 2021)
- Finland (2019, 2021)
- Germany (2019)
- Ireland (2019, 2020)
- Denmark (2020)
- Business and Human Rights Resource
 Centre's Renewable Energy Benchmark (2020)
- World Business Council For Sustainable Development (2020)
- Belgium (2021)
- Scotland (2021)
- Spain (2021)

For more information on these third-party assessments as well as the most up to date list, please visit our website.





From proof of concept to accelerating change: Corporate human rights benchmarks

Over the past four years of producing the CHRB, we have seen that human rights benchmarking works, but we have also learned how it could work even better. There are certain limitations that unavoidably come with a benchmarking approach. Notably, benchmarks will only ever provide a proxy rather than an absolute measure of human rights performance. However, based on lessons from the CHRB, we have been able to refine our approach to benchmarking human rights, in order to accelerate change. This is outlined below:

Lesson 1: Out of sight is out of mind



When 100 new companies were added to the CHRB list in 2019, including ICT manufacturing companies for the first time, they scored 17% on average. This was the average score in 2017 and served to drag down the average score overall. Similarly, the 30 automotive companies assessed for the first time in 2020

had an average total score of 12%, the lowest a sector has achieved since the benchmark was first published in 2017.

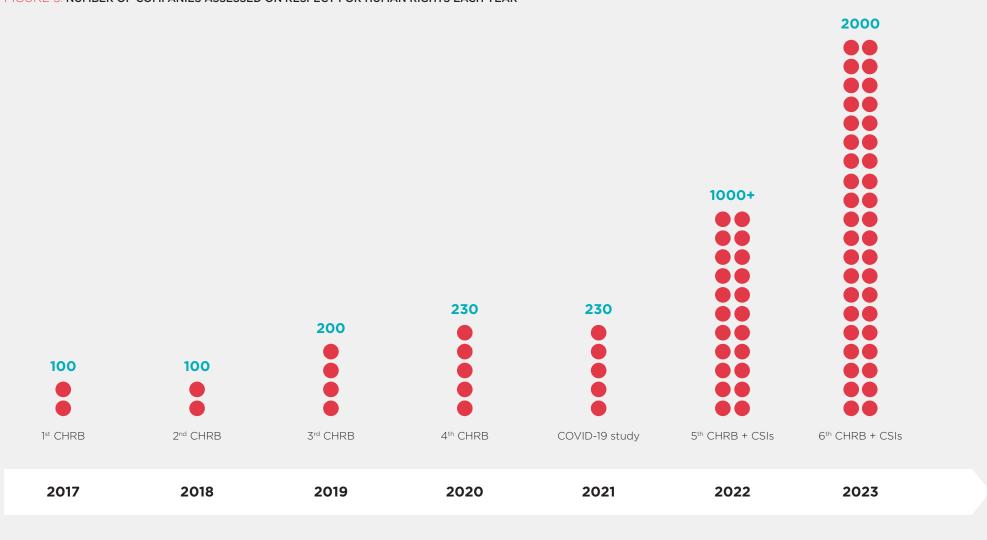
This shows that scrutiny through benchmarks can drive change for the companies in scope, as outlined above. Conversely, companies not under scrutiny do not appear to have felt the pressure to disclose data or improve their performance, as their peers have done. As such, it is clear that **more companies need to be included in the benchmark**, so that they are brought into the race and can be held to account.

WBA's core social indicators (CSIs), which include core human rights expectations taken from the CHRB methodology, will therefore be used to assess the 2,000 most influential companies in the world, the SDG2000. Companies that do not meet these core social indicators will be regarded as failing to demonstrate sufficient commitment to meeting high-level societal expectations and to responsible business conduct in general. The CSIs represent a line below which we question a company's ability to contribute to the SDG transformations and whether the company can be seen as a responsible actor. All companies should meet all the requirements of the CSIs. In other words, no company should fall below the line.

To expand the scope of companies assessed even more, WBA is encouraging more third parties to use our human rights indicators to assess companies not currently in the SDG2000, following the examples of the snapshot assessments described on page 11.



FIGURE 5: NUMBER OF COMPANIES ASSESSED ON RESPECT FOR HUMAN RIGHTS EACH YEAR



50 companies

CHRB: Corporate Human Rights Benchmark

CSIs: Core Social Indicators



Lesson 2: It's all about business as usual



Through several iterations of the CHRB, including engagement with benchmarked companies and the various stakeholders that use the benchmark, it has become clear that respect for human rights tends to be an afterthought for many companies, as opposed to being embedded in a company's culture and

across its management systems and day-to-day activities. Human rights risks are often treated separately from other business risks, including environmental and governance risks, if considered at all.¹

In order to change this perception and ensure that respect for human rights is embedded in business as usual, WBA is including human rights indicators in all its transformations (Decarbonisation and Energy, Food and Agriculture, Nature, Digital, Urban and Financial System). The core social indicators, which include human rights indicators, are being integrated into the other six transformation methodologies and supplemented by transformation-specific social indicators. Together, these indicators measure what companies are doing to leave no one behind. Companies that fail to demonstrate their commitments towards social transformation will see this reflected in their ranking in the relevant transformation benchmark.

Lesson 3: Keep the spotlight on high-risk sectors and help turn commitments into performance



In 2020, after several iterations of the CHRB, WBA launched a methodology review process. The review was an opportunity to reflect on the past four years of applying the CHRB methodology and to gather feedback from a diverse range of stakeholders with

a view to strengthening the CHRB's approach going forward. Through extensive desk-based research and global multi-stakeholder consultation, we identified a number of areas that could be improved or updated.

One thing that was clear from the feedback received is that we should keep the spotlight on companies in sectors identified as presenting a high risk of negative human rights impacts, and we should continue to encourage change through an indepth assessment of these companies' human rights policies, management systems and practices. Stakeholders who took part in the consultations also suggested that the assessment should give more attention to company impact and performance on the ground, beyond policies and processes. This builds on the 2020 CHRB finding that there is a disconnect in company assessments between commitments and processes on the one hand and actual performance on the other.



While the core social indicators will eventually assess 2,000 companies on whether they are taking the first steps towards respect for human rights, the CHRB looks beyond policy commitments and holds companies accountable for their performance and progress on the path to respecting human rights. If we are to achieve the SDGs by 2030, we need to ensure that strong commitments and management systems deliver their intended effects.

Another important trend in the feedback received was that the CHRB assessment should devote more attention to company impact and performance on the ground, beyond policies and processes, as well as amplify the voices of affected stakeholders. A number of changes were implemented in light of these comments, which emphasise the need for WBA to continue to benchmark high-risk sectors through a detailed assessment that gets as close as possible to actual impacts. This is a necessary complement to the core social indicators which define the line below which no company, regardless of sector, should fall.

This in-depth approach for high-risk sectors is outlined in more detail in the next section.

The CHRB spotlight on high-risk sectors



The CHRB spotlight benchmarks focus on sectors considered to be high risk for negative human rights impacts. More information about the core social indicators is available in our website.

High-risk sectors

The high-risk sectors identified so far include agricultural products, apparel, extractives, ICT manufacturing and automotive manufacturing. These industries were selected following multi-stakeholder consultations and consider:

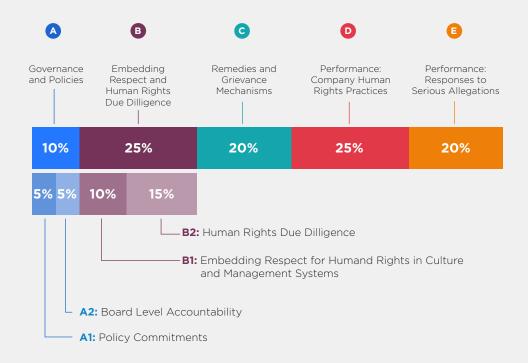
- the severity of the industry's human rights impacts
- the extent of previous work on human rights in the sector, including through sector-specific initiatives
- the existence of other human rights-related benchmarks covering the industry, and
- the sector's global economic significance by size or 'connecting' influence.

The companies assessed in these sectors were taken from WBA's SDG2000 list, with consideration given to ensuring geographical and industry balance based on market capitalisation.

Measurement areas

The methodology used to assess companies is composed of five measurement areas (A to E). Each measurement area contains a series of indicators, which are grounded in the UNGPs and other international human rights standards, with additional industry-specific requirements applied to some indicators. Each measurement area has a specific weighting, as shown in Figure 6.

FIGURE 6: THE CHRB'S FIVE MEASUREMENT AREAS AND INDIVIDUAL WEIGHTING



The CHRB spotlight on high-risk sectors



The UN Guiding Principles expect companies to both know and show that they are respecting human rights. In order to prompt further disclosure by companies on the topic of human rights, the CHRB research process uses only publicly available information for the assessment. This is an effort to drive transparency by companies on their human rights approaches and also to ensure that the CHRB itself is as transparent as possible in how it reaches its results and what information its assessments are based upon.

For each industry covered, WBA assesses companies on key risks, listed in Figure 7.

- Agricultural products
- Apparel
- Extractives
- ICT manufacturing
- Automotive manufacturing

The full methodologies, including a detailed list of indicators and requirements, as well as an archive of previous methodologies and key findings, are available via <u>our website</u>.

FIGURE 7: HIGH-RISK SECTORS AND THE KEY RISKS ON WHICH THEY ARE ASSESSED

Key industry risks	*	·IIIIIIII			
Freedom of association and collective bargaining	✓	✓	✓	✓	✓
Health and safety	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark
Women's rights	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark
Child labour	\checkmark	\checkmark		\checkmark	\checkmark
Forced labour	\checkmark	\checkmark		\checkmark	\checkmark
Indigenous peoples' rights and free, prior and informed consent			\checkmark		
Water and sanitation	\checkmark		\checkmark		
Working hours		\checkmark		√	\checkmark
Land rights	√		√		
Security			\checkmark		
Responsible mineral sourcing				\checkmark	\checkmark
Responsible material sourcing					√

The CHRB spotlight on high-risk sectors



FIGURE 8: ASSESSMENT PROCESS



Notification phase

WBA notifies companies of upcoming assessment



Pre-population phase

Research team carries out an initial assessment based on publicly available information



Engagement phase

Each company receives a draft scorecard and has an opportunity to review and provide feedback (engagement rate to date: >60%)



Evaluation phase

Research team evaluates new disclosures and finalises company assessment



Publication

WBA publishes
the benchmark
and encourages
companies and other
stakeholders to use
the results to drive
change

Looking ahead: A call to action to accelerate change



We know that human rights benchmarking can drive change in corporate disclosures and practices. However, this relies on the benchmarks being used by the stakeholder groups that have leverage with and influence over businesses. This section is both an invitation and call to action to these different groups.

WBA's mission is to build a movement to measure and incentivise business impact towards a sustainable future that works for everyone. Our strength and success is directly reflected in the collective impact of our global, multi-stakeholder Alliance. The Alliance was created with the belief in the power of cross-sector partnerships to drive positive corporate behaviour change. We are more than the sum of our parts and the Alliance has the potential for deep collective impact. WBA's Collective Impact Coalitions (CICs), launched in May 2021, bring these parts together and create focus on the issues that we know are going to move companies and bring about systems change. They offer a structured, actionable way for us to engage together on the topics we are working on.

Whilst our benchmarks provide the evidence, Collective Impact Coalitions offer a framework to bring together Allies around key issues that are catalytic to system change. They will build upon, support, and raise the ambition of the existing work of Allies. Their key functions are to:

- Prioritise: Identify key issues based on WBA research and engagement
- Mobilise: Convene Allies, set ambition, determine roles and responsibilities
- Execute: Take action, partner with leaders, hold laggards to account.

In doing so, these coalitions strengthen the ability of our movement to ensuring accountability from companies in driving systemic transformation on critical issues aligned with the SDGs.

We encourage you to get in touch with us (info.social@worldbenchmarkingalliance.org) to learn how you can join us in accelerating change on the way to 2030 to ensure that people, and human dignity, are at the heart of the world's most influential businesses.

Looking ahead: A call to action to accelerate change



Companies

- Companies should improve across the board to live up to the expectations of the UNGPs and society more broadly. This includes:
 - demonstrating robust human rights due diligence
 - providing remedy where necessary
 - engaging with affected stakeholders and their legitimate representatives
 - being transparent about their approach
- In order to drive change that goes beyond their four walls, companies should also:
 - work with peers in their sector and beyond to tackle root causes
 - work with policymakers

Investors

- Investors should continue to put pressure on companies through individual and collective engagement.
- Investor pressure should be scaled up and mainstreamed.
 - Currently, only a minority of investors ask companies about human rights. For the right incentives and pressures to be in place, we need to see a shift in the way companies are financed, so that caring and asking about human rights becomes the norm, not the exception.
 - As WBA produces human rights data on 2,000 companies, investors should use this growing dataset to ensure all these companies enter the 'race to the top'.
 - Investors should use their leverage with policymakers.

Looking ahead: A call to action to accelerate change



Policymakers

- According to the UNGPs, states 'should consider a smart mix of measures national and international, mandatory and voluntary to foster business respect for human rights'.
- Policymakers play a key role in shaping the system in which businesses operate and should therefore introduce mandatory measures when voluntary approaches are insufficient or failing.
- Evidence-based policymaking: the CHRB has shown that nearly half of the largest global companies operating in high-risk sectors for human rights impacts do not demonstrate adequate human rights due diligence.
- Policymakers should introduce mandatory human rights due diligence measures to ensure that all companies take the necessary steps to identify and manage their human rights risks and impacts.

Civil society groups

- Have eyes and ears on the ground to ensure the voices of (potentially) affected individuals and communities are heard.
- Keep holding companies accountable and ensure benchmarks are reliable.
- Include companies as well as investors and policymakers in human rights advocacy campaigns.

Other stakeholders (media, workers, consumers etc.)

- Use their influence to encourage and achieve human rights advances.
- Support and promote the actions of leading companies, investors, policymakers and civil society groups.

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