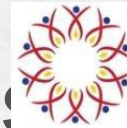


# Overview of human rights reporting: RAFI and the UN Guiding Principles on Business and Human Rights



HUMAN RIGHTS  
RESOURCE CENTRE

November 3, 2014  
Yangon, Myanmar



Anna Triponel, Advisor at Shift  
On behalf of the RAFI Project Team

**Shift**

*Putting Principles into Practice*

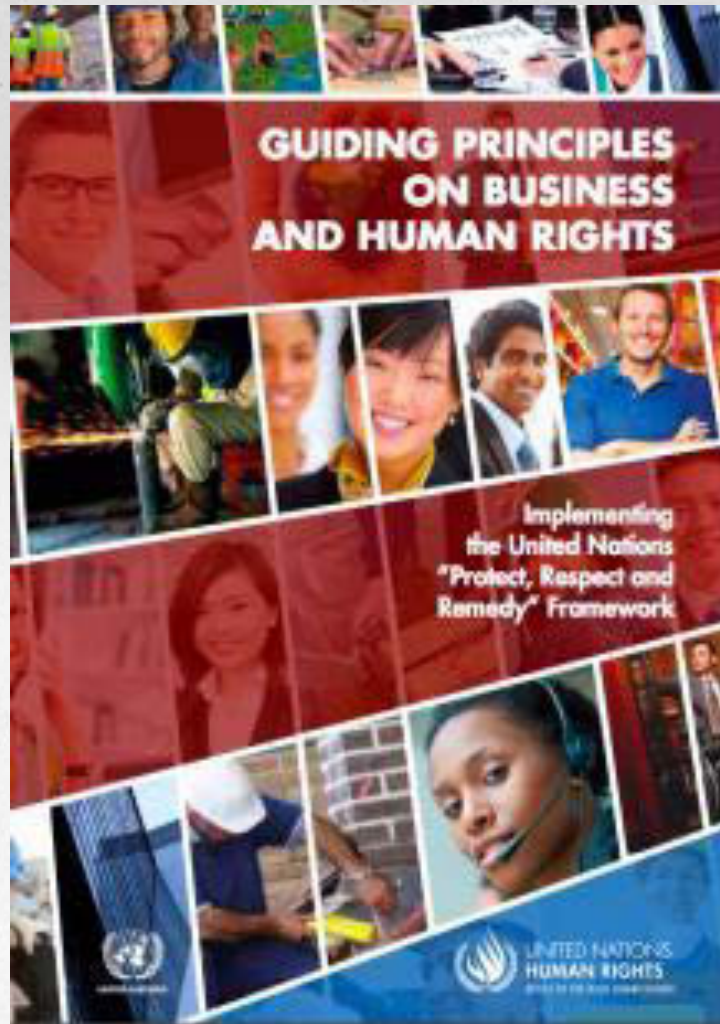
# Who is 'Shift'?

- An independent non-profit center for business and human rights practice
- Helping governments, businesses and stakeholders put the UN Guiding Principles into practice
- A team that was centrally involved in shaping and writing the UN Guiding Principles
- Chaired by Professor John Ruggie

[www.shiftproject.org](http://www.shiftproject.org)

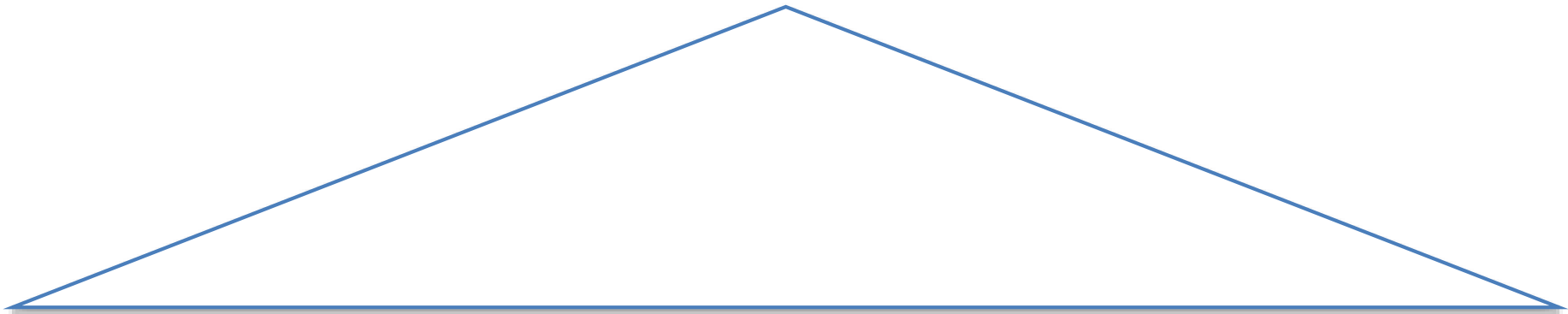
**Shift**

Putting Principles into Practice

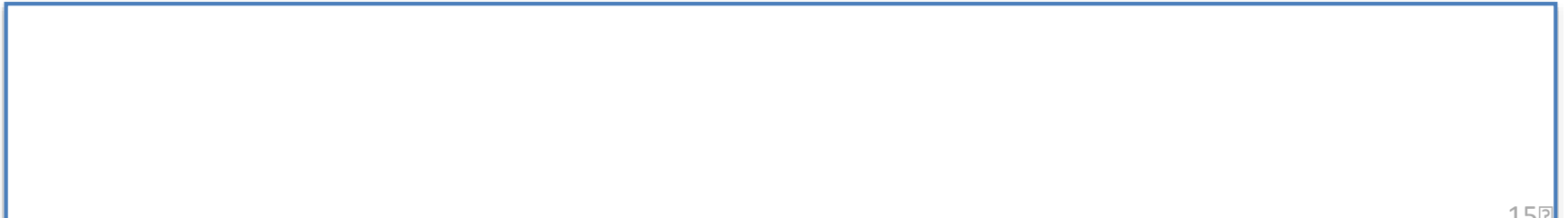


**Shift**

Putting Principles into Practice



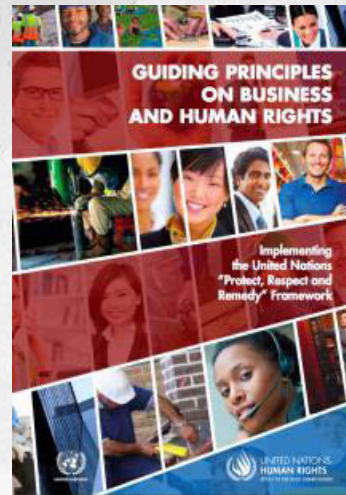
Corporate  
Responsibility  
to Respect



# Converging global standards



International  
Organization for  
Standardization



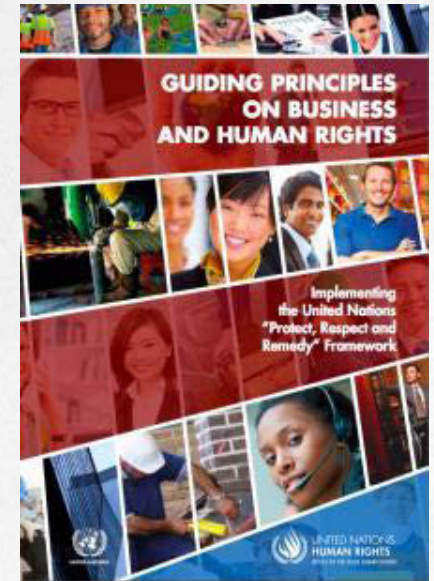
OECD Guidelines  
for Multinational Enterprises

**Shift**

Putting Principles into Practice

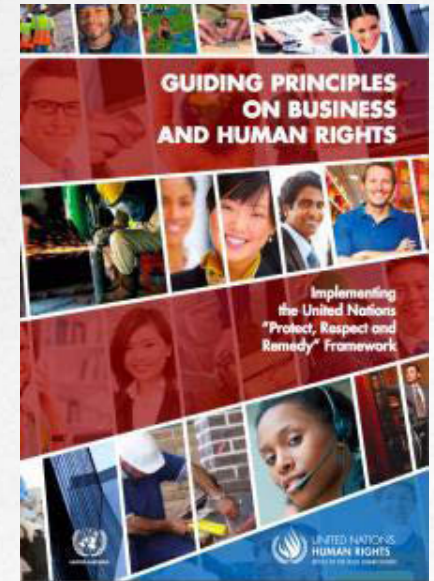
# Key Concepts of the UNGPs

- **Respect**
  - avoid infringing on the human rights of others
  - address adverse human rights impacts with which company is involved
- **Responsibility flows from impacts**
  - not size/ influence
- **Risk to people**—not risk to the company
  - the two increasingly converge
- **Not limited by local laws**
  - Although requires compliance with the law
- **Baseline**
  - distinct from philanthropy/ CSR
  - of **internationally recognized human rights**



# UNGP 21 on Communication

- Companies should be ***prepared to communicate externally*** how they address their human rights impacts
- Companies whose operations or operating contexts pose risks of ***severe*** human rights impacts should ***report formally*** on how they address them



# UPDATE TO JOHN RUGGIE'S CORPORATE LAW PROJECT: HUMAN RIGHTS REPORTING INITIATIVES

November 2013

- **UK** – reporting on human rights policies and effectiveness
- **EU** – reporting on respect for human rights, including a description of the relevant policies, outcomes and the risks related to those topics
- **Stock exchanges** in Asia: Thailand, Singapore, Indonesia, Malaysia
- **Myanmar-specific**: US Reporting Requirements
- Reference to **UNGPs** as guidance

*In parallel, increasing requests for information from range of other actors (investors, civil society organizations, etc.)*

**Shift**

Putting Principles into Practice



# ***But ... what does good human rights reporting look like?***

- ✧ *No clarity on how to do this well*
- ✧ *Risk proliferation and dilution of approaches*
- ✧ *Lose the benefits of clarity and predictability brought by UNGPs*

# RAFI Overview

## *A twin set of frameworks:*

- developed through a **broad, consultative process**
- **facilitated** by project partners Shift, Mazars and the Human Rights Resource Centre for ASEAN
- that are both **meaningful and viable**
- that can provide a **guide**:
  - a)* for companies on what good reporting on human rights performance looks like
  - b)* for assurance providers on what good assurance of human rights reports looks like (with similar benefits to internal auditors)
- to be **owned by appropriate, independent bodies** who can further develop them over time

# RAFI Approach

- **Consultations with all constituencies**
  - multi-stakeholder and expert groupings; different regions
- **Liaising with existing initiatives**
  - EPG including key organizations
  - support by UN Working Group on Business & Human Rights
  - MoU with GRI
- **Identify areas of convergence & key differences**
- **Research into current practice and lessons from related fields**
  - evidence of disclosure vis-à-vis UNGPs
- **Gradual progress towards agreed frameworks**

# Key Findings from Consultations

- Importance of:
  - multi-stakeholder consultative process
  - closely following UNGPs
  - dove-tailing with existing initiatives
- Development of reporting framework ahead of assurance framework
- Aims to elicit valuable, foundational information about a company's performance
  - narrative reporting with smart questions
  - Indicators can illustrate the text

# Three Areas for Reporting

- 1. Governance of respect for human rights**
- 2. Identification of salient human rights risks**
- 3. Management of salient human rights risks**