Primer on the International Minimum Standard for Responsible Business Conduct

UN Guiding Principles on Business and Human Rights and OECD Guidelines for Multinational Enterprises (UNGPs/OECD)

Introduction

This document introduces the International Minimum Standard for Responsible Business Conduct (RBC), an internationally agreed upon corporate sustainability standard. The Standard sets out the features of a management system for all businesses, regardless of industry, location, or size.

The International Minimum Standard comprises the 2011 UN Guiding Principles for Business and Human Rights and the OECD Guidelines for Multinational Enterprises (UNGPs/OECD). [1] The UNGPs/OECD establish a management system for risk analysis and management which, when combined, cover the full scope of Social, Environmental and Economic sustainability in a cohesive and pragmatic manner. Investors in the European Union (EU) may use the term 'Minimum Safeguards', which is synonymous with the Minimum Standard. The UNGPs/OECD are hereafter referred to as the Standard.

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[1] The OECD Guidelines were updated in 2023 without substantial changes.

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1. Applying the International Minimum Standard

The UNGPs/OECD support businesses in pragmatic and systematic risk identification across the full scope of sustainability. The risks are referred to as *potential* adverse impacts. Realised risks are referred to as *actual* adverse impacts. [2] The analysis of impacts is done by the means of an established management system that applies to all areas of sustainability. The management system is outlined below.

2. The International Minimum Standard's Management System

Own operations

The Standard consist of three main components that make up the requirements to meeting your responsibility in own operations:

1. **A Policy Commitment** that outlines the business' commitment to the Standard (remember to meet the specific requirements listed under UNGPs Principles 12 and 16).
2. **Sustainability Due Diligence**, which in practice consists of regular, operational-level impact assessments against the key elements of social, economic, and environmental sustainability (see Annex II below).
3. **Remediati**on, which requires providing access to remedy through effective grievance mechanisms, when causing or contributing to actual impacts on social sustainability and contacting proper authorities by actual significant environmental or economic impacts. Note that for Economic and Environmental sustainability, this third component applies in the form of repairing the damage and possibly notifying the appropriate authorities, given that engagement with *impacted stakeholders* is only possible for Human Rights impacts.

Upon the approval and integration of the Policy Commitment, the bulk of the work is composed of component two – sustainability due diligence. Impact assessments are to be conducted at least annually,[3] and comprise the following three components:

1. **Identification of** potential (and actual) adverse impacts (risks) across the full scope of sustainability, i.e., the key areas mentioned in Annex II below. Annex I include guidance to the risk identification. UNGPs/OECD expects companies to identify and manage inherent risks, not residual risks.
2. **Description of actions** to prevent or mitigate identified potential impacts and actions to remedy actual impacts.
3. **Accounting** for the management of impacts by:
    - Tracking progress using indicators.
    - Communicating assessments, as a minimum, to impacted stakeholders and business relationships.
    - Officially communicating how severe/significant/material impacts are being managed e.g., through annual reporting.

According to the Standard, an adequate impact assessment should disclose the following:

- The sustainability areas which may be impacted. Note that Annex II lists all the key sustainability areas that are to be included in sustainability due diligence.
- The actual or potential impacts. If there are no risks/impacts, make sure to state why.
- Impacted stakeholders/location/function.

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[2] Please note, that a business cannot, per definition, *violate* human rights, except for *gross impacts*, i.e., when contributing to impacts stipulated in the Rome Statute (e.g., Genocide, Crimes against humanity, War crimes, and Crimes of aggression).

[3] The UNGPs/OECD requires 'regular' assessments and the upcoming EU Corporate Sustainability Due Diligence annual assessments. It is GLOBAL CSR experience that alignment with the annual management processes makes implementation a lot easier.

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- The actions that have been or will be undertaken to prevent, mitigate, or remediate the impacts. Please note, that for most identified risks of impacts, you will already have actions in place.
- How impacted stakeholders are informed and engaged in the management of the impacts.
- Indicators to measure the effectiveness of actions undertaken. Please do not confuse these indicators with Key Performance Indicators (KPIs) that you use for your annual reporting efforts or your Balance Business Scorecard, although there may be overlaps.
- The person responsible for managing the impacts.
- The resources that are set aside to manage the impacts.

The Standard requires you to be able to communicate the results of your regular operational-level impact assessments to affected stakeholders and your business relationships, at minimum. This is the key to accountability in business relationships, and for (future) documentation of your due diligence to supervising authorities. The requirement to share your assessments with potentially impacted stakeholders is also a crucial component of *informed stakeholder engagement*.

Business Relationships

Whereas the UNGPs' Foundational Principle 13 (a) requires the actions listed above for a company to respect human rights in their own operations, Principle 13 (b) addresses the requirement to respect human rights in business relationships. We advise not to mix up these two distinct management streams. According to the UNGPs' definition of RBC, companies are responsible for adverse impacts in the full value chain. To meet this responsibility, companies shall *seek* to prevent or mitigate adverse impacts in the entire value chain, i.e., impacts that you are not causing or contributing to, but impacts that you are merely linked to.[4]

In 2013, late Prof. John Ruggie graciously reviewed a report prepared by GLOBAL CSR for the Danish Ministry of Business Affairs and the Shipowners Industry Association. The report analyzed the minimum requirements to be met by companies to be in alignment with the UNGPs, when addressing responsibilities for adverse impacts in supply chains. The requirements apply equally to the OECD. Three core requirements were identified

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1. **Express your expectations of your business relationships in your overarching Policy Commitment.**
   It is an explicit requirement in UNGPs Principle 16 that you state your expectations of your business relationships in your overarching Policy Commitment. You may find it valuable to spell out the, often brief, expectation in your Policy Commitment in a separate Code of Conduct for Business Relationships (CoCBR). Please note that only using a "Suppliers Code of Conduct" indicates that you are merely addressing the upstream value chain, and not the full value chain, as required by the Standard.

2. **Require your business relationships to implement the Standard.**
   Companies shall require all their business relationships to meet the internationally agreed Minimum Standard for Responsible Business Conduct regarding social sustainability, i.e., the UNGPs. We recommend that you require your business relationships to meet the Standard also including environmental and economic sustainability.

   Companies operating in non-OECD countries may push back on the inclusion of the OECD requirements. Nevertheless, meeting the Standard requires that your business relationships expect the same from their business relationships, i.e., to also meet the Standard. This creates a snowball effect which fulfills the intention to

[4] Please note that depending on the concrete circumstances a connection that, at the outset would be seen as 'linked to', may change to a situation where you will be seen to contribute to the continuing impact.

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'scale up' responsible business conduct, ensuring that all business entities in the value chain manage their impacts and become transparent about the results (see the section on 'own operations' above).

3. **Address known severe impacts in your full value chain.**
   If you are or become aware of *severe* impacts anywhere in your full value chain, you will have to act upon these impacts. It is your responsibility to use your leverage to make the entity that causes or contributes to the severe impacts stop the impacts and implement the Standard to prevent or mitigate re-occurrences or other severe impacts. If you have no leverage, you are expected to build leverage.

   The entity in your value chain may already address and 'officially' communicate about the severe impact. If this communication satisfies the requirements from the Standard, you may be satisfied by such information.

3. Business Value

The business value of implementing and working with the International Minimum Standard as the core of sustainability efforts, includes:

- Conducting regular, all-encompassing, and **structured risk identification** across the full scope of sustainability, allowing businesses to get ahead of, and manage their risks. In the case of investments, sustainability due diligence entails a full risk analysis prior to investment, which creates a foundation for safer, **data-driven investments** beyond financial data.
- **Meeting the mandatory requirements of the EU's Corporate Due Diligence Directive (CSDDD)** agreed in July 2024, whereby companies in the Directive's scope,[5] under risks of considerable fines, will be required to meet the Standard. This will entail that they must require their business relationships, also those outside the scope of the directive, to meet the Standard.
- **Minimising legal risks**: Although sustainability due diligence, per definition, is distinct from *legal compliance*, proper implementation assists the company in avoiding legal risks, notwithstanding the fact that due diligence becomes mandatory by law (see Annex III below)[6].
- Providing a firm foundation for *annual reporting* of sustainability risks and progress. Sustainability due diligence one-to-one provides clarity to the concept of **double materiality** as required by the EU's Corporate Sustainability Reporting Directive (CSRD).
- Enabling a single point of reference, when *meeting ESG/CSR requirements* from business relationships, thereby **saving time** by not having to buy into to the abundance of 'self-invented standards' that emerged before the Standard.
- Implementing the management system designed by the Standard may enable further, and sometimes considerable, **cost reductions**. You can save resources spent on outsourcing or entertaining elaborate supply chain audit systems, and for having a third party certify that you manage some of the risks, e.g., the targeted ISO 45001 (health and safety), ISO 14001 (environment), ISO 37001 (bribery), or the broader certifications from B Corp, LEED, Rainforest Alliance, Eco Vadis, Future-Fit, etc.

[5] Large EU Limited Liability companies & partnerships: >1000 employees and > EUR 450 million turnover (net) worldwide, large non-EU companies > EUR 450 million turnover (net) in EU.
[6] Confer the compliance overview in Annex III for further details.

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- Establishing **preferred partnerships** with business relationships requiring sustainability commitments, due diligence, and access to remedy in alignment with the Standard. This is especially true when dealing with larger enterprises as they may well have started implementation of the Standard.
- Developing clear, **well-founded action plans** rooted in the organizational risks, enabling businesses to **focus resources effectively and efficiently**.

Why work with the International Minimum Standard before approaching other sustainability efforts?

The International Minimum Standard approach and management system is different from other initiatives and frameworks given that it:

- Is the foundation for several recent legal developments, meaning that implementation ensures not only compliance, but best practice (see the compliance overview in Annex III for further details).
- Is pragmatic in implementation, management, and reporting, by design and intent.
- Enables businesses to develop a clear understanding of the core elements of sustainability as defined by the UN and the OECD, adopted by nations and lawmakers internationally.
- Supports strategic sustainability by rooting sustainability efforts in the actual risks and opportunities of the organisation on an operational level.

4. Legal compliance in the EU and internationally – based on the UNGPs/OECD

Many practitioners and scholars describe the UNGPs as 'soft law'; i.e., international instruments that do not legally bind the states that support the statements. The Universal Declaration of Human Rights from 1948 is soft law, whereas the two Covenants[7] are in fact binding, i.e., 'hard law', for acceding states. While the UNGPs do not create "new law" they do provide for an *UN adopted and endorsed authoritative interpretation of existing hard law*, namely the international human rights conventions.

The UNGPs Principle 3 describes the state's duties regarding business and human rights, whereby states should "*(e)nforce laws that are aimed at, or have the effect of, requiring business enterprises to respect human rights*." Therefore, since the unanimous endorsement by the UN in June 2011, all UN member states are obliged to enforce laws that require businesses within their territory 'to respect human rights'. This is the 'smart mix' of the UNGPs themselves which mandate states to enforce the law, while already informing businesses, what they can expect in terms of regulation.[8] More forward-looking companies are most likely to be well-prepared for the strengthening regulation, we are currently witnessing in the EU (such as the SFDR, CSRD and CSDDD). Today, the EU and states around the world are applying the UNGPs to a variety of regulations (see Annex III below).

How about other initiatives, such as the Sustainable Development Goals (SDGs) and the UN Global Compact?

- **The UN Sustainable Development Goals (SDGs) 2015 – 2030**
  The SDGs are written for states, by states. The 17 goals, 169 targets, and approx. 244 indicators are the result of governments' agreement on how to measure progress on sustainable development over the period 2015 to

[7] The International Covenant on Economic, Social, and Cultural Rights (ICESCR) and the International Covenant on Civil and Political Rights (ICCPR), that – with the UDHR – make up the International Bill of Human Rights

[8] The responsibility 'to respect human rights' for businesses is well-defined in Pillar II of the UNGPs.

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2030. Prior to the SDGs, the Millennium Development Goals (MDGs), from 2000 – 2015, represented the first ever attempt by the UN to measure progress on sustainability. However, the eight goals and 21 targets were merely targeting economic developing countries and were, by and large, unknown to western companies.

However, the SDGs are not written, nor particularly relevant, for businesses, despite their nice colours. Businesses cannot comply with, nor be held accountable, to the SDGs, and the targets and indicators make little, if any, sense for corporate activities. In addition, the SDGs represent merely a fraction of the key sustainability areas that businesses need to consider when conducting sustainability due diligence in alignment with the Standard. The SDGs may be used for strategic engagement, whereby companies wish to make a difference for sustainability. However, companies need not be restricted to the fewer sustainability areas reflected by the SDGs.

- **The UN Global Compact**, launched in 2000, is the first official initiative from the UN inviting businesses to focus their work on sustainability around the internationally agreed principles for sustainable development i.e., social, environmental, and economic sustainability.[9] As the Global Compact principles are per definition voluntary, asking businesses to comply with them is meaningless. With the introduction of the Standard (UNGPs/OECD) in 2011, a compliance standard for responsible business conduct was established, covering all the sustainability areas covered by the UN Global Compact.

[9] Economic sustainability was included from 2003, following the adoption by the UN of the Convention against Corruption

Annex I - Where to Start

Risk identification

It may appear daunting to implement (yet) another management system. But it is both doable and pragmatic. It will prepare you well for the future. The part of sustainability due diligence that consists of **'risk identification'** is a very good place to start. A few ground-rules apply for this exercise:

1. Determine for which part of the business you are identifying risks. Context matters. Companies with subsidiaries are advised to start by identifying risks of impacts that are prevalent for their headquarters. This identification by headquarters should encompass risks associated with the company's products and/or services.

2. Identify risks that your company – in that location – may *cause* or *contribute to*. You will only include risks that your company is merely *linked to*, if they can be determined as 'known actual severe impacts' with your business relationships.

3. Note where you have risks and move on to the next area. For risk identification there is no need to further assess the risk. Note that all companies identify risks of impacts on at least 14 of the 48 human rights. We would also expect that all businesses identify risks in relation to CO_2 emissions given the current climate emergency and its impacts for all businesses.

4. Identify the risks for each sustainability area (social, environmental, and economic), as listed in Annex II below.

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Annex II - Sustainability Areas

Social Sustainability Areas

These 48 Human Rights are derived from 33 articles of the International Bill of Human Rights (UNGPs Foundational Principle 12), comprising the UN Covenant on Economic, Social and Cultural Rights (ICESCR) and the UN Covenant on Civil and Political Rights (ICCPR):

1. Self-determination (indigenous peoples rights) (ICESCR art. 1 & ICCPR art. 1)
2. *Non-discrimination* (ICESCR art. 2 & ICCPR art. 2)

ICESCR

3. *Work (training, contract, termination)* (ICESCR art. 6)
4. a. *Equal pay for equal work* (ICESCR art. 7)
4.b. A living wage (minimum wage) (ICESCR art. 7)
4.c. *Safe and healthy working conditions* (ICESCR art. 7)
4.d. *Equal opportunity for everyone to be promoted* (ICESCR art. 7)
4.e. *Rest, leisure, and paid holidays* (ICESCR art. 7)
5. Form and join trade unions and right to strike (ICESCR art. 8)
6. *Social security, including social insurance* (ICESCR art. 9)
7.a. *Protection of mothers before and after childbirth* (ICESCR art. 10)
7.b. Children's & young people's protection from exploitation (no child labour) (ICESCR art. 10)
8.a. Adequate food and its fair distribution (ICESCR art. 11)
8.b. Adequate clothing (ICESCR art. 11)
8.c. Adequate housing (ICESCR art. 11)
8.d. Water and sanitation (ICESCR art. 11)
9. *Health* (ICESCR art. 12)
10. Education (ICESCR art. 13 & art. 14)
11.a. Take part in cultural life (ICESCR art. 15)
11.b. Benefit from scientific progress (ICESCR art. 15)
11.c. Material gains from inventions (ICESCR art. 15)
11.d. *Moral rights of authors (protection of copyright)* (ICESCR art. 15)

ICCPR

12. Life (ICCPR art. 6)
13.a. *Not being subjected to torture, cruel, inhuman and/or degrading treatment or punishment* (ICCPR art. 7)
13.b. Free, prior, and informed consent to medical or scientific experimentation (ICCPR art. 7)
14. Not being subjected to slavery, servitude or forced labour (ICCPR art. 8)
15. Liberty and security of person (ICCPR art. 9)
16. Humane treatment for detained persons (ICCPR art.10)
17. Not being subjected to imprisonment for an inability to fulfil a contract (ICCPR art 11)
18. Freedom of movement (ICCPR art. 12)
19. Due process for aliens when facing expulsion (seeking asylum) (ICCPR art. 13)
20. Fair trial (ICCPR art. 14)
21. Freedom from retroactive criminal law (ICCPR art. 15)
22. Recognition as a person before the law (ICCPR art. 16)
23. *Privacy* (ICCPR 17)
24. Freedom of thought, conscience, and religion (ICCPR art. 18)
25.a. Freedom of opinion (ICCPR art. 19)
25.b. *Freedom of expression* (ICCPR art. 19)
25.c. *Freedom of information* (ICCPR art. 19)
26.a. Freedom from war propaganda (ICCPR art. 20)
26.b. Freedom from incitement of racial, religious, or national hatred (ICCPR art. 20)
27. Freedom of peaceful assembly (ICCPR art. 21)
28. Freedom of association (ICCPR art. 22)
29. Protection of the family and the right to marry (ICCPR art. 23)
30. Protection of the child and right to acquire a nationality (ICCPR art. 24)
31. Participation in public affairs (ICCPR art. 25)
32. Equality before the law, equal protection of the law, and rights of non-discrimination (ICCPR art. 26)
33. Minorities (culture, religious practice, and language) (ICCPR art. 27)

(The 14 human rights that all companies should identify as risks of adverse impacts are marked in cursive)

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Environmental Sustainability Areas

These 20 environmental areas are derived from the EU Green Taxonomy Regulation (indicated by an asterisk), the OECD Guidelines for Multinational Enterprises, the Rio Declaration on Environment and Development and the Paris Agreement:

1. *Sustainable use and protection of water and marine resources
2. Use of energy
3. Use of raw materials
4. Use of chemicals
5. Use of ozone depleting substances or Persistent Organic Pollutants
6. *Transition to a circular economy
7. Soil and groundwater emissions
8. Surface water emissions
9. *Climate change mitigation
10. Noise emissions and light emissions
11. Odour and dust emissions
12. *Pollution, prevention and control
13. *Protection and restoration of biodiversity and ecosystems
14. Animal welfare
15. Wastewater management
16. Solid waste management
17. Handling, transportation and waste management of hazardous substances
18. Food waste management
19. *Climate change adaptation
20. Use and diffusion of environmentally friendly technologies

Economic Sustainability Areas

These 16 economic areas are derived from the UN Convention against Corruption and the OECD Guidelines:

1. Accurate books and records, including data on income from past five years
2. Bribes to or corruption of public officials (incl. both 'active' and 'passive' corruption - also called 'solicitation')
3. Bribes to or corruption of private counterparts (incl. both 'active' and 'passive' corruption - also called 'solicitation')
4. Trading in influence in relation in relation to business partners, government officials or employees
5. Bribes, corruption, or trading in influence through the use of intermediaries
6. Use of facilitation payments unless you are subject to threats or other coercion.
7. Political contributions, charitable donations, and sponsorships in expectation of undue advantages
8. Offering or accepting gifts beyond stated value (approvals)
9. Permitting or participating in money laundering
10. Hiring government employees whose jobs may conflict with prior obligations
11. Abstain from cronyism and nepotism (conflict of interest)
12. Clearly define job duties based on skills, qualifications, and experience
13. Extortion or blackmail
14. Fraud and embezzlement
15. Anti-trust and -competition
16. Tax avoidance

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Notes on the Sustainability Areas

The above-mentioned sustainability areas should be included in your company's sustainability due diligence process and are directly or indirectly referenced by the Standard. It shall be noted that:

- The reference in the UNGPs Foundational Principle 12 to the International Bill of Human Rights (IBHR) and *"the principles concerning fundamental rights set out in the International Labour Organization's Declaration on Fundamental Principles and Rights at Work"* are met by assessing against the IBHR, as the five core labour rights mentioned in the ILO Declaration (non-discrimination, freedom of association, no exploitative child labour, no forced labour, and the right to safe and healthy working conditions) are all explicitly mentioned in IBHR.

- The six asterisked areas under the environmental sustainability areas listed are derived from the EU Taxonomy Regulation. The Regulation requires that an investment project, to be termed green or sustainable, should make a substantial contribution to one of the six environmental areas, whilst not having significant adverse impacts on any of the other five. The latter requirement – no significant impacts - may be covered by fulfilling the third requirement under the regulation, namely that all participating companies in the investment meet the minimum safeguards, i.e., implements the Standard (UNGPs/OECD).

- Area 12 of the environmental sustainability areas relating to "Pollution, Prevention and Control" may be dealt with in more detail under some of the additional environmental areas, that are derived from including subject areas from the Rio Declaration, ISO 14001 and EMAS certifications, in addition to other impact areas experienced during our many years in practice.

If you are in doubt about how the key sustainability areas relate to your business you can find explanations on each of the areas in the help section in the on-line due diligence platform, SEE impacts.com where you will also be assisted in assessing the risks that you identified and in managing those risks in alignment with the Standard. GLOBAL CSR has also published a book, "Human Rights Explained – for business" which is available both in printed and e-book format.[10]

[10] E-book format order here. For a printed version write to info@globalcsr.net.

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ANNEX III – Overview of the regulatory and international frameworks

Regulatory Framework (not exhaustive)

Framework/ Legislation	Aligned with Standard	Explanation/Comment	Applicable
The EU Corporate Sustainability Due Diligence Directive (CSDDD) - 2024/1760/EU	Yes	Establishes a duty of sustainability due diligence for companies within its scope to identify and address potential and actual adverse human rights and environmental impacts in the company's own operations, their subsidiaries and their business partners, where related to their chains of activities. The CSDDD refers explicitly to the Standard (UNGPs/OECD) as the foundation for the Directive. According to articles 10 and 11, companies may be legal liable if they do not establish sustainability due diligence processes (GDPR sized fines). According to article 29 they and may incur civil liability (i.e., damages) for impacts (abuses) that the company causes or contributes to.	EU member states (after transposing the Directive into national law)
The EU Corporate Sustainability Reporting Directive (CSRD) – 2022/2462/EU	Yes	Article 19 a, section 2, outlines the reporting requirements of companies and is aligned with the management processes defined by the Standard. Implementation of the Standard simplifies CSRD reporting considerably, when companies use their sustainability due diligence processes to inform their Double Materiality Assessments, the mandatory European Sustainability Reporting Standard (ESRS 2), and which additional topical ESRSes to include in reporting.	EU member states (after transposing the Directive to national law)
The EU Digital Services Act (DSA) - 2022/2065/EU	Yes	Digital services providers in the EU shall assess potential adverse impacts on fundamental rights, e.g., in the design of the algorithmic systems used by the very large online platforms or search engines, in relation to the misuse of their service design of online interfaces.	EU member states
Due Diligence in Supply Chains Act (Sorgfaltspflicht in Lieferketten Gesetz, 2023)	Yes	In spite of its name, the Act requires companies to implement due diligence in their own operations in their upstream and downstream business relationships.	Germany
The Transparency Act (Åpenhetsloven, 2022)	Yes	The Act is primarily directed at companies' reporting practices and includes reporting on sustainability due diligence in own operations and in relation to value chains.	Norway
The EU Taxonomy Regulation (EU Taxonomy) – 2020/852/EU	Yes	Article 18 requires that any company that participates in a green investment shall meet the 'minimum safeguards' that are defined as the UNGPs/OECD.	Investments in EU member states

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The Duty of Vigilance Law, 2017	Yes	The Act obligates very large companies to carry out human rights- and environmental due diligence and publish an annual Due Diligence Plan.	France
The Modern Slavery Act, 2015 (UK) – 2019 (AUS)	No	Companies are required to prepare and submit an annual statement on what actions are being taken to prevent and address modern slavery in their own operations and the supply chain. The Acts use the term 'due diligence', but disregard UNGPs Foundational principle 12, given that 'The prohibition of forced labour' is just one human rights of the full scope of 48 human rights covered by the UNGPs.	United Kingdom, Australia
The US Uyghur Forced Labor Prevention Act, 2022	No	The US Uyghur Forced Labour Prevention Act (UFLPA) requires companies that source material from the Xinjiang region in China to prove that their supply chains are not using forced labour if they want to import their goods into the US. The Act is quite problematic insofar as it requires companies to 'map their value chain'- see also https://globalcsr.net/transparency-in-value-chains/	USA
Due Diligence on Child Labour Act, 2019	No	Like the Modern Slavery Act, this law pertains to due diligence on one human right only, that of exploitative child labour.	Netherlands
National regulations in preparation:			
Austrian Supply Chain Act Belgian Due Diligence Law (proposal) Dutch Responsible Business Conduct Act Canada's Forced Labor (Bill)			

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The International Framework

Framework/ Legislation	**Aligned with Standard**	**Explanation/Comment**	**Applicable**
UN Guiding Principles on Business and Human Rights, 2011 (UNGPs)	Yes	The 2011 UNGPs is the first internationally agreed Standard for Responsible Business Conduct. The UNGPs were endorsed unanimously by the UN Human Rights Council and the Framework by the UN General Assembly in 2008. The UNGPs were presented as principled pragmatism bringing an end to decades of discussions about corporate responsibilities concerning human rights.	Global (UN member states)
OECD Guidelines for Multinational Enterprises, 2011 (OECD)	Yes	In 2011, the OECD secretariat asked the author of the UNGPs, Prof. John G. Ruggie, how OECD Guidelines could be updated to reflect the UNGPs. Since Prof. Ruggie spent 6 years preparing the UNGPs carefully considering every term and phrase, he advised that the OECD incorporated the UNGPs word by word, which happened. In addition, the OECD expanded the coverage of due diligence to cover environmental and economic sustainability elements.	International (OECD member states and a few non-member states)
UN Sustainable Development Goals (SDGs), 2015 - 2030	(No)	Although the preamble to the SDGs acknowledges that companies should respect human rights as defined by the UNGPs, the goals themselves are unrelated to the International Standard for Responsible Business Conduct. Companies cannot comply with the SDGs given that they that contain no accountability measures for businesses. When using the SDGs to frame strategic work for example for making a positive contribution to sustainability, you should be aware, that the SDGs cease in 2030.	Global (UN member states)
UN Global Compact (UNGC), 2000	(Yes)	The UNGC principles preceded the UNGPs by 11 years. The UNGC is a voluntary initiative that aimed to make businesses aware of the 'principled-based' approach to ESG/RBC/CSR/Sustainability, as opposed to the 'stakeholder-based' approach, which was dominant at the time. Businesses cannot comply with the UNGC principles, as they are voluntary, and you should make sure never to use the UNGC principles to hold other companies accountable. Nevertheless, the scope of the UNGC principles is similar to that of the Standard, to which you can hold companies to account.	Global (UN member states)

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