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Wilton Park



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Conference report

**Business and human rights:
implementing the Guiding Principles one year on**

Wednesday 27 – Friday 29 June 2012 | WP1172



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Introduction and key issues

One year on from the unanimous endorsement by the United Nations (UN) Human Rights Council of UN Guiding Principles on Business and Human Rights, the Wilton Park conference aimed to:

- take stock of main developments concerning the UN Guiding Principles, in particular identifying examples of good practice in their implementation by all actors;
- examine challenges in implementing the Guiding Principles; and
- identify priorities for all stakeholders in advancing effective implementation across the three pillars of the UN Protect, Respect, Remedy Framework as set out in the Guiding Principles

Among the key issues arising in discussion were:

- There is existing, and developing, good practice among governments, including:
elaborating national action plans for implementation of the Guiding Principles;
undertaking gap analyses of existing government policies, across departments,
providing for the state duty to protect; and strengthening National Contact Points
established under the OECD's Guidelines on Multinational Enterprises, which can
constitute an effective non-judicial grievance mechanism.
- The importance of developing criteria for corporate due diligence.
- The essential role regional organisations can play, or are already playing, as well as national human rights institutions, in disseminating information about the Guiding Principles, as well as applying these in their standard-setting and protection work.
- The necessity for education and information dissemination among all stakeholders is critical. The need to change corporate culture is a major challenge, requiring leadership from the very top of the organisation.

Background

At its session in June 2011, the United Nations Human Rights Council unanimously endorsed the UN Guiding Principles on Business and Human Rights (Guiding Principles) for implementation of the UN 'Protect, Respect and Remedy' Framework on Business and Human Rights¹ proposed by the Special Representative of the UN Secretary General (SRSG) John Ruggie. The Council's strong support for the UN Guiding Principles and the multi-stakeholder process through which they were developed - involving government, business, civil society, trade unions and other actors - marked a significant step forward in affirming state obligations to protect against rights abuses involving non-state actors and in clarifying the responsibility of all business enterprises to respect human rights, including through ongoing due diligence processes. As one commentator noted, the Guiding Principles provide an "important antidote" to many mainstream corporate social

responsibility (CSR) initiatives that often focus on corporate philanthropy and risk under-prioritizing the need to address core business operations that may lead to negative social impacts.

As a follow up to the SRSG mandate, the Human Rights Council established a five person expert working group with balanced geographical representation, mandated to lead efforts to disseminate and implement the Guiding Principles, including by identifying and promoting good practices, supporting capacity-building activities and making recommendations on enhancing access to effective remedies for those whose rights have been negatively impacted by corporate activities. By the time of the one-year anniversary of the adoption of the Guiding Principles, the new Working Group had issued two reports² and had taken part in a range of events related to its mandate, including a major conference hosted by the Danish Presidency of the European Union (EU) on Business and Human Rights.

The UN Working Group's presentation of its initial strategy and plans for its work at the June 2012 session of the Human Rights Council highlighted the continued interest and support from a wide range of states for the mandate, though some observers have contended that too little attention by the Council has been directed thus far at provisions in the Guiding Principles concerning state duties, including those related to effective remedies for corporate related abuses. A number of themes raised during the SRSG's mandate continue to be discussed, such as concerns expressed by some that the Guiding Principles may be used as potential barriers to trade, including as an exclusionary force against SMEs and the informal sector that may have difficulty demonstrating awareness and attention to human rights.

With the rapid integration of the Guiding Principles into significant international frameworks including the updated OECD Guidelines on Multinational Enterprises, the ISO 26000 Standard on Social Responsibility, the revised IFC Performance Standards and the 2011 EU Communication on Corporate Social Responsibility, eyes are now turning to implementation across the world. In other words, the central question has shifted from "why" to "how." The Guiding Principles, while already viewed as being a strong brand, have not yet reached many potential new audiences in specific industry sectors or regions. Questions remain over how best to open wider discussions on human rights and business responsibilities in specific contexts and how best to introduce the Guiding Principles to new constituencies.

The importance of the continuing convergence of other initiatives and standards around the Guiding Principles, especially in regional organisations, cannot be overstated. Regional organisations clearly have a role to play with significant work already under way in the European Union (EU), the Association of South East Asian Nations (ASEAN), and the African Commission on Human and Peoples' Rights. The EU's new definition of CSR with its emphasis on the "r" (responsibility) of "CSR" marks a significant and clearly defined move away from CSR being seen as a purely voluntary "good to have" and towards a societal expectation of all companies. As a step in supporting implementation of the UN Guiding Principles, the EU is preparing sector guidance on the responsibility to respect human rights in three sectors (employment and recruitment agencies, information, communications and technology and oil and gas) as well as guidance for SMEs. Work is underway within ASEAN to prepare a regional study on business and human rights that will draw together important mapping studies on business and human rights, thus encouraging a bottom up approach to awareness raising and identification of key challenges.

Building on the increasing number of cases before it involving extractive industries, the African Commission on Human and Peoples' Rights established a working group on extractives to proactively look at impacts of the industry on human rights and the environment and to advise the African Commission accordingly. The five-member expert working group has the mandate to investigate impacts, through consultation with and information received from communities, governments and civil society and to suggest appropriate measures the Commission could pursue as part of its review of state party

reports.

These and other efforts by regional bodies and industry groups are key elements of a global strategy aimed at expanding awareness of the Guiding Principles around the world. Such an approach must also include engagement with those who provide advice and support services to business. On this note, the American Bar Association's recent endorsement of the Guiding Principles is significant recognition of the role of corporate lawyers as are efforts to reach mainstream investors.³ The time ahead will require significant scaling up of such outreach and dissemination activities if the potential for the Guiding Principles to become a key global reference point for governments, companies and other stakeholders is to be fully realised.

Pillar I: The State Duty to Protect

1. Pillar I of the UN Protect, Respect and Remedy Framework and Guiding Principles affirms the state duty to protect human rights, including by taking effective action to prevent and address abuses involving non-state actors such as corporations. This is a duty the state cannot abdicate. Yet there is currently a wide range of state responses in this area across the globe – from active promotion and protection to actively colluding with business in gross violations of human rights at the other end of the spectrum. Governments have different motivations for complying with their international obligations from noble inclinations to self-interest, but even self-interest can take governments a long way down the path of fulfilling obligations, as a human rights compliant society is often more secure, more prosperous, more likely to promote entrepreneurial innovation and open to trade with neighbours. Stronger rule of law is better for business, providing a more stable environment, with predictable rules and access to predictable dispute resolution.
2. The Guiding Principles do not explicitly call on governments to develop national action plans for their implementation. However, a number of governments are pursuing such plans as a practical means of achieving the kind of cross-cutting coherence among government departments required to ensure effective implementation. Action plans also provide the opportunity for a thorough gap analysis of existing government policies, looking across all three pillars. They can send a powerful signal that the government takes the issue of business and human rights seriously, bringing clarity about its expectations of corporate actors and the kinds of incentives and disincentives it will put in place. When developed with the input of a wide range of societal actors, such plans can set important precedents for all actors on the appropriate process for confronting human rights related challenges. The request from the European Union for all its member states to produce action plans on business and human rights by the end of 2012 as part of its 2011 Communication on Corporate Social Responsibility serves as an important test of how national plans may be developed and implemented. The European regional group of National Human Rights Institutions (NHRIs) intends to work with the European Commission to prepare a template for such action plans. This is an excellent example of bringing the expertise of NHRIs into the business and human rights discussion to support governments in understanding and implementing the wide range of state measures needed to implement the Guiding Principles.
3. Examples of steps being taken by governments in this area include the initiative by the French Government to involve the country's NHRI in developing a national action plan, with input from business, civil society and trade unions. The UK Government developed a multistakeholder process to provide input on its forthcoming action plan. The Danish Government recently released its Action Plan for CSR (2012-2015)⁴ based on input from its multistakeholder Council on CSR, which developed recommendations and identified new policy initiatives. The Danish Government has established an inter-ministerial working group to promote policy coherence across the government. Based on a multistakeholder dialogue, the Swiss Government will launch an external study to map the Government's duty to protect, providing an independent view of gaps and challenges and recommendations for the way forward, with a particular emphasis on

Pillar III of the UN Framework on access to effective remedies.

4. In Asia, Indonesia's initiatives to adopt relevant international standards, such as the Extractive Industries Transparency Initiative and Voluntary Principles on Security and Human Rights, and its 2007 Investment Law which requires companies to adopt environmental and socially responsible policies, could signal willingness to take an equally active regional leadership role on implementation of the Guiding Principles. The Chinese Government is actively promoting the ISO 26000 social responsibility standard, which contains a chapter on human rights, based on the UN Guiding Principles.
5. The Guiding Principles point to areas of contradictions in government policies and corresponding opportunities for reinforcement of human rights where policy coherence is ensured. Linking Guiding Principles implementation to public procurement, trade, and export credit for example, provides a clear indication to business that a government takes implementation seriously. The Netherlands requires a commitment from companies to endeavour to observe the OECD Guidelines on Multinational Enterprises as a condition for government support and requires companies to report on their human rights due diligence when they accompany government trade missions or benefit from other diplomatic services. The Danish Government is working on guidelines on human rights due diligence for the public sector⁵
6. The kind of collective action needed to push the business and human rights agenda forward requires widespread buy in from governments. Governments have an important role to play in overcoming the collective action problem that can lead to a race to the bottom. Common standards, which all companies are expected to meet, helps address collective action problems, but with a clear government role to step in where needed with laws or other approaches rather than lower relevant standards among peer companies. Recognising that some governments seem to view the implementation of the Guiding Principles as a business-only measure, it is important to continually emphasise that the UN Framework calls for a "smart mix of measures" that includes guidance for business but clearly also emphasises a role for proactive state measures, including effective regulation where appropriate
7. Should human rights due diligence as outlined in the Guiding Principles become mandatory by law? There are limited, distinct examples of national legislation that require aspects of human rights due diligence, such as provisions of the US Dodd Frank financial reform act concerning public corporate reporting in specific contexts which has inspired similar legislation and legislative proposals – also outside the US. Civil society groups in particular believe the Guiding Principles should shift from "encouraging" businesses and states to act responsibly to requiring them to do so with mandatory human rights due diligence. Advocates for such an approach contend that legally mandated human rights due diligence would ensure that the Guiding Principles apply to all companies, and not only those willing to implement them.
8. Several approaches could be explored, starting with identifying sectors and countries at high risk of being associated with widespread human rights abuses, and requiring human rights due diligence in these circumstances. This would build experience in carrying out due diligence processes in a robust and effective manner, beyond simplistic box ticking or auditing approaches, and build experience to inform appropriate due diligence regulation in the future. Some company representatives agree this would help level the playing field, giving those who already make good faith efforts on these issues a competitive advantage, while recognising that establishing a standard definition of "good" due diligence acceptable to all will be difficult. Civil society groups have raised concern about the lack of legally binding measures more generally to implement the Guiding Principles, pointing to imbalances in work across all three pillars of the Framework, with far more intention being given to Pillar II than Pillars I and III. There is particular concern about an over reliance on non-binding guidance under Pillar II, without underlying legal measures or sanctions.

9. There are limited but increasing number of examples of legislation from around the world suggesting that some governments are beginning to incorporate key corporate responsibility principles into law -- building experience of regulating corporate interactions with human rights across a wide range of sectors and country contexts. Examples include a new Peruvian law on free, prior and informed consent, Argentinean regulation on child labour in the wine sector, proposed amendments to the Chinese land management law to better protect farmers against expropriation, a regulation in the Democratic Republic of Congo on supply chains and a South African pension funds act amendment that will require pension funds to take account of environmental, social and governance issues.

Pillar II: The Corporate Responsibility to Respect

10. Just as states put constraints on their own behaviour through treaties, the Guiding Principles seek to play a similar role for business. At the moment, their normative effect involves consolidating societal expectations of business. Governments, civil society and business continue to debate the need for further regulatory frameworks to guide – and constrain – business behaviour. The extensive research prepared for the SRSG concluded that where regulatory frameworks are weak or absent, human rights abuses are more prevalent. At the same time, the business community tends to prefer clear and stable regulatory environments that provide much needed predictability for business operations even if regulations also act as constraints on certain corporate actions.
11. The best approach for prompting wide-scale uptake of the Guiding Principles remains a point of debate – and innovation. There is no clear answer as to where the balance lies between strategies to change corporate behaviour aimed at “naming and shaming” and approaches focused on engagement and partnerships, but there is a recognised need for both in embedding the norm of the corporate responsibility to respect human rights as set out in the Guiding Principles in mainstream business operations around the world. Given the relative newness of the Guiding Principles, many perceive the need for far more extensive dialogue on specific provisions, whether for the purpose of developing additional practical guidance, or as part of efforts aimed at developing proposed regulation. Issues in this area include how the Guiding Principles should be included in government to business and business to business contracts as well as the need for key performance indicators, and further elaboration on meaningful stakeholder engagement.
12. What does meaningful corporate accountability look like? There are several strands that must be woven together to complete the picture. First, as human rights due diligence is a core concept of the Guiding Principles, there are increasing calls for the development of due diligence effectiveness criteria, with civil society, trade unions and others clearly expressing the view that companies alone should not define the scope, depth and sufficiency of their own due diligence processes. In this context, the need for quality criteria guiding what due diligence means in human rights terms has been highlighted. The UN Working Group has stated in its most recent report that it will develop “criteria that should be taken into consideration by all stakeholders in the elaboration of interpretation tools or guidance to support the implementation of the Guiding Principles”.⁶ Issues like who monitors whether companies have identified relevant risks, whether responses are appropriate, and who decides if engagement is meaningful enough are all relevant issues that should be addressed in this regard.
13. A second strand involves transparency, disclosure and more formal reporting which are key components of implementing the corporate responsibility to respect human rights. The Danish law on CSR reporting in, financial statements⁷, requires the largest companies to report on whether they have a CSR policy or not - a “report or explain” approach. The legislation is currently being revised to require disclosure on measures companies are taking to respect human rights. The Danish Business Authority responsible for publishing the company statements already publishes an annual

benchmarking report on this topic and will include benchmarking on human rights implementation in the future. There is concern that mandatory reporting requirements would only prompt a wider report writing industry, rather than necessarily generating more meaningful reporting or disclosure. Disclosures often must happen at the local level, which requires disclosure and engagement that is meaningful in the local context. This may also mean that such disclosures do not necessarily make it onto corporate websites at headquarters but are nonetheless a very significant dimension of corporate engagement strategies. At the same time, the need to improve the quality of reporting and to broaden the scope to include issues such as corporate lobbying positions, tax payments and corporate-government interactions has been raised. The upcoming G4 reporting guidelines from the Global Reporting Initiative significantly shift the boundaries concept for reporting from sphere of influence to impacts businesses may have, bringing it closer in line with the Guiding Principles approach.

14. A third issue, concerning development or strengthening of judicial and non-judicial mechanisms to hold companies accountable for involvement in human rights abuses, is discussed in the next section.
15. Developing effective incentives for businesses to implement the Guiding Principles is often a missing part of business and human rights discussions. Companies and governments clearly need to commit to deep, long-term change. But is regulation the only avenue to alter corporate incentive structures or is there more room for a mix of measures? Making better use of the leverage that financial institutions and investors have to influence corporate actions is one potentially important element of a broader strategy in this area.
16. Application of the Guiding Principles to business relationships is another emerging area of work that has received limited attention to date, apart from long-standing focus on supply chains. But even within supply chain relationships, the application of the Guiding Principles should prompt changes in current auditing approaches to ensure consistency with the Guiding Principles. Looking at other business relationships through the lens of the Guiding Principles, such as joint ventures, mergers and acquisitions, is something most businesses are only starting to address.
17. Trade unions stress that the UN Framework is an important “antidote” to mainstream corporate social responsibility (CSR) practices, requiring a new mind-set, and decoupling the Guiding Principles from terminology prevalent in the CSR sphere. The Guiding Principles strengthen the trade union notion of industrial relations, as trade unions recognise and are set up to work together with companies to solve problems, finding a joint approach far preferable to having companies self-define their scope of responsibility.

Pillar III: Access to Effective Remedies

18. The Guiding Principles give equal weight to the importance of access to effective remedies for human rights abuses; yet many believe this critical area has seen the fewest concrete developments since the adoption of the Guiding Principles in 2011. Civil society organisations tracking corporate impacts indicate no perceptible decrease in corporate abuses or increase in efforts to address grievances since the adoption of the Guiding Principles, attributing this to lack of regulation and sanctions and re-emphasising the need for preserving strong judicial remedies. The value of justice being carried out is not only very important for victims but also has a preventive dimension, by signalling not only what kind of legislation is working or not and how effectively judicial systems are functioning, but also for shaping business behaviour by signalling what constitutes unacceptable behaviour.
19. The debate that started before the adoption of the Guiding Principles about the advantages and disadvantages of exercising extraterritorial jurisdiction for human rights abuses continues but has been brought into even sharper relief by recent developments in two significant jurisdictions: the UK and the US. In the UK, proposed

changes to the law governing legal aid for civil litigation for cases external to the UK, like the recent *Trafigura* case, means it will be far more onerous to bring such claims in the future if proposed changes are adopted. In the US, the *Kiobel* case currently before the US Supreme Court will have a significant impact on the availability of the US courts to hear cases involving companies under the Alien Tort Claims Act, with attention drawn to the joint UK and Netherlands amicus brief in the case arguing against extraterritorial jurisdiction.

20. While the best route for justice is ideally local claims against companies with decisions carried out swiftly by independent local courts, the fact remains that in numerous countries even if cases can be brought, they can often last ten to fifteen years, posing a serious challenge to justice, especially for poor or vulnerable claimants. Despite positive developments in some jurisdictions, basic problems of lack of access to justice remain for large parts of the globe, making the option to bring cases in home state jurisdictions an important avenue for action.
21. Most of the high profile cases in this area have taken place in common law countries because these systems are more accessible to group claims than through civil code courts where cases must be brought on an individual basis. Civil society organisations have pointed to needed changes in civil code jurisdictions to permit such claims as an important contribution to implementing the Guiding Principles but have seen little movement on this front. As an example, during the first three months of the *Trafigura* case in UK courts⁸, the legal team brought 30,000 plaintiffs in to the same group action. With the benefit of Brussels I Regulation⁹ on jurisdiction and the recognition and enforcement of judgment in civil and commercial matters applicable in the EU, cases can be brought against companies in countries where they have a registered office. This has significantly reduced what can be long, drawn-out jurisdictional challenges experienced in other courts; the UK has not had a jurisdictional challenge in 10 years.
22. These on-going challenges to access to effective remedies are part of the broader scope of other legal developments. These include the expansion of international economic law with the dramatic rise in the number of bilateral and regional investment agreements in the past ten years and also in the areas of international trade and arbitration. There has been no corresponding expansion of legal protection for victims associated with investments protected by investment or trade agreements. Companies covered by investment treaty frameworks are usually provided direct access to external justice through international arbitration when they have been the victim of violations of the treaty, while victims of any abuses committed as part of the investment have no similar direct access – the principle of exhaustion of local remedies applies. There will be circumstances where victims have the same need of access to justice, given deficiencies in national judicial systems, reinforcing arguments in the on-going debate on the need for extraterritorial jurisdiction.
23. The National Contact Points (NCPs) under the OECD Guidelines on Multinational Enterprises remain an important example of non-judicial grievance mechanisms – not only because they have been strengthened with the update of the OECD Guidelines in 2011, but also because they provide an example of non-judicial problem solving. Some NCPs have already taken significant new steps in light of the Guiding Principles. For example, the new Danish Mediation and Grievance Mechanism for Responsible Business Conduct¹⁰ is a strengthened NCP contact point that includes independent experts. The NCP is also tasked with increasing knowledge on the Guiding Principles and will provide guidance and practical courses on human rights due diligence especially targeted to SMEs. The Dutch NCP has also been strengthened, recently adding four independent members from different backgrounds and networks. In addition to providing mediation services the Dutch NCP can provide “pre-advice”, especially to NGOs seeking to file a claim. While such efforts aimed at strengthening OECD National Contact Points (NCP) are to be welcomed, there remains a lack of consistency across NCPs in terms of practice and quality. It should also be stressed that NCP processes in no way substitute for access to judicial remedies where

necessary. Ombudsmen with investigative and sanctioning powers constitute another model of action in this area requiring further study.

24. National Human Rights Institutions (NHRIs) can also play a significant role in providing remedies for victims. Many NHRIs advise governments on legislation and policies and also have the ability to provide remedies and to go to court on behalf of citizens. European and African networks of NHRIs are currently working together on cases involving European companies operating in Africa, developing similar standards so that they project consistent NHRI expectations to companies.
25. Operational level grievance mechanisms are also gaining in maturity. The International Council on Mining and Metals has been assessing grievance mechanisms among its members with a view to publishing a review of lessons learned. The Guiding Principles highlight operational level grievance mechanisms as a way of addressing grievances, before they escalate. Recognising this, some have suggested the need for mechanisms to bring companies and civil society together for dialogue and conflict resolution even before more formalised grievance mechanisms are needed.

Remaining Challenges and Next Steps

26. While recognising the important developments that have taken place since the adoption of the UN Guiding Principles in June 2011, there is a clear consensus that further progress requires a range of actions. These include concerted efforts in reaching out to a wider range of business actors – in particular small and medium sized enterprises and state owned enterprises – especially in emerging markets. The significance of SMEs and state owned enterprises to economies around the world means that for global uptake of the Guiding Principles to be deemed a success, engaging these, and other key audiences, is an urgent challenge ahead. In terms of efforts to engage SMEs and state owned enterprises, a number of initiatives provide examples that should be studied closely. For example, the European Union is currently developing its own guide for SMEs and as is the UK.
27. As implementation of the Guiding Principles gathers momentum, demonstrating impacts for people on the ground will also be critical. Measuring impact means developing a baseline with methodology around how to identify change over time. How can such a methodology that looks at the huge range of potential corporate impacts on human rights be developed? What proxy measures can be used to signal the quality of change? These and other shared challenges require further urgent action.
28. The role of the UN system itself in “mainstreaming” the business and human rights agenda and the Guiding Principles across all relevant contexts will also be critical in the time ahead. Doing so will require engagement at multiple levels, including policy making structures within the system, UN led programs and activities at country level, support for capacity building for all relevant actors, including UN staff, and integration of the Guiding Principles into procurement procedures, pension fund decisions and on-going public-private partnerships. A new report by the UN Secretary-General addresses these and other issues concerning the importance of UN leadership in advancing the business and human rights agenda.¹¹
29. A key upcoming challenge for the UN system and for the activities of the UN Working Group on business and human rights is the planning and implementation of the first multi-stakeholder UN Forum on Business and Human Rights, to be held in Geneva on 4 and 5 December 2012. This event will not only serve as an international stock taking of efforts to date in implementing the Guiding Principles by states, companies and other actors, but will also be a key moment to set the agenda for priority actions in the time ahead. The need to generate more collective momentum aimed at implementation is critical at this stage. The UN Forum will need to be practical and outcome-oriented in order to encourage further momentum on implementation of the Guiding Principles.
30. While global efforts are essential, the importance of national strategies for

implementation should not be under-estimated. As noted previously, a national strategy, if developed through proactive consultation and multi-stakeholder involvement, can help raise awareness about the issues and serve as a more permanent state commitment to implementation. Also at national level, the importance of transparency is widely viewed as being crucial to success. This must mean not only companies being called on to report and disclose human rights relevant risks and impacts, but states as well to be more accountable, for example with respect to procurement and contracts.

31. If the overall goal is to drive faster action at every level to improve corporate performance, how can all related initiatives be most effectively leveraged to create positive change? Clearly, the full set of tools needed to ensure that companies do not cause or contribute to human rights abuses is still not available. Capacity on the part of all actors to move corporate performance in a positive direction in every context is still limited. Despite the range of challenges, faster progress is possible but requires clear objectives, agreed milestones and on-going assessment as well as pressure and support from stakeholders. A concern at present is the lack of a shared strategy for agreeing such objectives and milestones.
32. It is also evident that a period of one year is inadequate accurately to assess the potential impact the Guiding Principles can have on state and corporate behaviour. Multiple examples of initiatives by governments and companies working independently and jointly to implement the Guiding Principles will require careful monitoring over the coming years for the purpose of not only learning from current practices but also to hold actors accountable for improved results. The Guiding Principles have given companies a clear and legitimate framework and baseline with which to begin the generational efforts needed to shape corporate cultures to embrace respect for human rights as part of mainstream business practice. Making further progress will require steps to demystify human rights and what the Guiding Principles imply for operational purposes.
33. Beyond these issues, making the Guiding Principles relevant to broader business related issues including corporate governance and the continuing global economic and financial crisis is critical. Articulating how the Guiding Principles add value and substance to the wider CSR movement, to specific industry sector initiatives on corporate responsibility and to the broader rule of law framework – issues such as corruption, taxation, and transparency of government budgeting – requires additional effort. Technocratic approaches alone are unlikely to be successful. The Guiding Principles are a genuinely new approach to corporate responsibility and provide a holistic concept of good governance, accountability and transparency that requires careful nurturing and constant commitment to achieve long-term results.

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Wilton Park | 24 July 2012

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- 2 UN Doc A/HRC/20/29, 10 April 2012 and UN Doc A/HRC/WG.12/2/1, 7 June 2012
- 3 <http://www.abanow.org/2012/01/2012mm109/>
- 4 The Danish Government, "Responsible Growth: Action Plan for Corporate Social Responsibility 2012-2015" (March 2012) at: http://www.samfundsansvar.dk/graphics/publikationer/CSR/ENG_Ansvarlig_Vaekst_2.pdf.
- 5 See above n. 3, p. 12-13.
- 6 UN Doc A/HRC/WG.12/2/1, paragraph 7
- 7 Danish Commerce and Companies Agency, "Corporate Social Responsibility and Reporting in Denmark Impact of the legal requirement for reporting on CSR in the Danish Financial Statements Act" (2010) at: http://www.csrgov.dk/graphics/publikationer/CSR/CSR_and_Reporting_in_Denmark.pdf
- 8 See the Business & Human Rights Resource Centre's portal on the case: <http://www.business-humanrights.org/Categories/Lawlawsuits/Lawsuitsregulatoryaction/LawsuitsSelectedcases/TrafiguralawsuitsreCtedIvoire>
- 9 Council Regulation (EC) No 44/2001 of 22 December 2000 on jurisdiction and the recognition and enforcement of judgments in civil and commercial matters, http://europa.eu/legislation_summaries/justice_freedom_security/judicial_cooperation_in_civil_matters/l33054_en.htm
- 10 See above n,3
- 11 UN Doc A/HRC/21/21, 2 July 2012