

HUMAN RIGHTS DUE DILIGENCE AND THE ENVIRONMENT

A PRACTICAL TOOL FOR BUSINESS



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The research for the Practical Tool was conducted in June-November 2023 through individual and group interviews of more than 200 informants, including business, human rights, and environmental experts, multinational and small and medium-sized enterprises, academia, civil society organizations, and rights-holders adversely affected by business activities.

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At the time of writing, UNDP has field programming on business and human rights in 42 countries in Africa, Asia and the Pacific, Europe and Central Asia, Latin America, and the Caribbean, which includes direct support to businesses in respecting human rights through tailor-made human rights due diligence training and in-depth guidance sessions.

For further information on UNDP, visit the [UNDP's website](#).

For further information on the UNDP's programming on business and human rights, visit the [UNDP's Rule of Law and Human Rights webpage](#).



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FOREWORD

The triple planetary crisis of pollution, climate change, and biodiversity loss has resulted in egregious inequalities and exceeded planetary boundaries while continuing to impact the ability of billions of people to enjoy human rights.

With the clear scientific evidence about the planetary crisis, the time for discussing “*why*” to address it is past. We now must focus on “*how*” to transform economic, political, and social systems to place human rights at their heart and prioritize people and the planet over corporate profit and endless economic growth.

Some businesses have developed cutting-edge solutions to the planetary crisis, including designing circular business models, shifting from fossil fuels to renewable energy, or accelerating climate and nature financing. However, there have remained environmentally irresponsible business practices, products, and services leading to negative impacts on human rights. Large corporations, for example, are responsible for the lion’s share of water pollution and excessive use of water, making indigenous communities leave their homes and sacred places. Businesses have contaminated land with toxic pesticides, exacerbating food insecurity. By converting diverse ecosystems into mono-culture plantations, they have damaged local people’s livelihoods.

‘Human Rights Due Diligence and the Environment: A Practical Tool for Business’ can equip businesses with practical advice on *how* to prevent and mitigate their environmental harms and related human rights impacts. By unpacking the international standards of human rights due diligence in the context of the planetary crisis, the Practical Tool can help businesses prepare for growing due diligence and disclosure laws, policies, and frameworks. It can also support governments, investors, and civil society in monitoring businesses’ performance.

UNDP is committed to supporting businesses in turning their aspirations into actions and statements into solutions to fulfill their fundamental role in addressing the triple planetary crisis, which is also a human rights crisis. Through practice-setting on integrating human rights into corporate environmental action, followed by training for businesses by the B+HR Academy, we aim to enhance human development and human rights on a thriving planet.



Marcos Neto,
*Assistant Secretary-General, Assistant Administrator,
and Director, Bureau for Policy and Programme Support, UNDP*

INTRODUCTION

Triple Planetary Crisis

The world is currently facing a triple planetary crisis of interlinked and mutually reinforcing **(01)** pollution, **(02)** climate change, and **(03)** biodiversity loss, with much of the global waste, air pollutants, and greenhouse gas emissions, excessive use of natural resources and habitat destruction coming from business-driven economic activities.

By preventing and mitigating their environmental harms, businesses must play a central role in addressing the triple planetary crisis. Businesses can also move beyond this by simply preventing and mitigating their own harms by proactively protecting, restoring and improving the environment.

As environmental harms contributing to or impacted by the triple planetary crisis, may have negative implications for the exercise and enjoyment of *all* human rights, including the rights to life, health, food, water and sanitation, and development, among others, businesses' response to the crisis must be anchored in human rights.

Solution Framework

The [UN Guiding Principles on Business and Human Rights](#) (hereinafter 'UNGPs') reflect the baseline responsibility of all businesses to carry out human rights due diligence to identify, prevent, mitigate, and account for how they address adverse human rights impacts with which they are involved through their own activities and their business relationships.

Although the UNGPs do not explicitly mention the environment, they acknowledge that human rights due diligence should cover actual and potential adverse impacts on all human rights, which include those resulting from environmental harms.

Moreover, following the recognition of a clean, healthy, and sustainable environment as a human right (hereinafter 'right to a healthy environment') by the UN Human Rights Council in 2021 and the UN General Assembly in 2022, human rights due diligence should now address actual and potential adverse impacts on this human right.

Thus, human rights due diligence covering actual and potential adverse impacts on human rights resulting from environmental harms, including the right to a healthy environment (hereinafter, '[potential] adverse human rights impacts resulting from environmental harms') can guide businesses as they make their contribution to addressing the triple planetary crisis.

How this Practical Tool Can Help Your Business

By unpacking the UNGPs' parameters and essential components of human rights due diligence in the context of the triple planetary crisis, the Practical Tool is intended to equip businesses, regardless of their size, sector, operational context, location, ownership, or structure, with practical advice, experiences, and insights on *how* to integrate environmental dimensions into their human

rights due diligence to identify, prevent, mitigate, and account for how they address (potential) adverse human rights impacts resulting from environmental harms.

In light of a growing number of measures – national and regional, mandatory and voluntary – that call for businesses to address their (potential) adverse impacts on human rights and the environment, the Practical Tool can help the businesses that are subject to such measures better understand and prepare for them through certain actions.

The Practical Tool can also support businesses' efforts in gathering, monitoring, and reporting information on their human rights and environmental performance to comply with increasing disclosure obligations.

In addition to the UNGPs, the Practical Tool takes inspiration from the elements of the existing authoritative standards related to due diligence, including the [ILO Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy](#), [OECD Guidelines for Multinational Enterprises on Responsible Business Conduct](#), and [OECD Due Diligence Guidance for Responsible Business Conduct](#), as well as widely-recognized environmental frameworks and assessments by the [Taskforce on Nature-Related Financial Disclosures \(TNFD\)](#), [Science-Based Targets for Nature \(SBTN\)](#), [Taskforce on Climate-Related Financial Disclosures \(TCFD\)](#), [Science-Based Targets Initiative \(SBTi\)](#), and the [IFRS Sustainability Disclosure Standards \(See Annex 01\)](#).

What this Practical Tool is Not

The Practical Tool does not set new standards on human rights due diligence but rather provides practical guidance points for applying the UNGPs to identify, prevent, mitigate, and account for how businesses address their (potential) adverse human rights impacts resulting from environmental harms.

The Practical Tool does not set standards or criteria for environmental assessments and environmental management systems, although following its practical advice, experiences, and insights can support businesses in strengthening such processes with a human rights-based approach. In the absence of a global standard of 'human rights and environmental due diligence', it neither sets standards nor methodologies for that ([See Box A](#)).

The Practical Tool recognizes **(01)** that in addition to pollution, climate change, and biodiversity loss, adverse impacts on the right to a healthy environment may include impacts on sufficient water and healthy and sustainable food, and **(02)** that there are other environmental threats, such as desertification, land degradation, drought, and zoonotic diseases, and, therefore is in no way intended to limit businesses' efforts in integrating environmental dimensions into human rights due diligence beyond the framework of the triple planetary crisis.

The Practical Tool in no way exhaustively defines or limits the scope of businesses' responsibility under the UNGPs and legal obligations related to human rights and the environment.

Recognizing that in order to meet their responsibility to respect human rights under the UNGPs, in addition to a human rights due diligence process, businesses should have in place a policy commitment and processes to enable remediation, it is recommended that businesses seek additional guidance on those and their environmental dimensions.

None of the information in the Practical Tool constitutes legal advice. Instead, it is intended for general informational purposes only.

Who is this Practical Tool For

The Practical Tool aims to provide building blocks for staff in functions related to human rights and the environment within businesses to understand the interrelation between human rights and the environment and increasingly collaborate and mutually learn in integrating environmental dimensions into human rights due diligence.

The Practical Tool can be of use to staff in other functions whose expertise and participation are required for effective human rights due diligence and/or its environmental dimensions ([See Box E](#)).

Who Else Can Benefit from this Practical Tool

By clarifying businesses' responsibility to carry out human rights due diligence that covers (potential) adverse human rights impacts resulting from environmental harms, the Practical Tool can also be of relevance to other stakeholders, particularly States in developing measures related to human rights (and environmental) due diligence, as well as civil society organizations, trade unions, community-based groups, National Human Rights Institutions, environmental human rights defenders, and investors engaged in working with and monitoring businesses' human rights and environmental performance.

Box A: What this Practical Tool is and is not

	Practical tool is:	Practical tool is not:	
Scope	Environmental dimensions of human rights due diligence	Environmental assessment (of any type)	Environmental due diligence (within a broader environmental management system)
Focus	Adverse impacts on internationally recognized human rights resulting from environmental harms, incl. the right to a healthy environment	<ul style="list-style-type: none"> 01. Impacts on the environment and people 02. Sensitivity and adaptive capacity of a system 03. Worth of environmental assets 04. Impacts of the environment on revenue 05. Integration of the environment into policies, plans, and programmes 	<ul style="list-style-type: none"> Adverse impacts on the environment (and related social impacts) Impacts on all internationally recognized human rights, incl. the right to a healthy environment, the environment, and good governance

(Simplified) Methodology

Practical tool is:

- 01.** Identify and assess
- 02.** Take appropriate action (incl. through effective remediation)
- 03.** Track the effectiveness of the response
- 04.** Communicate externally

Defined by laws, regulations, and guidelines – national and regional

Practical tool is not:

Establish and maintain a system of environmental management to carry our risk-based due diligence for adverse impacts on the environment, incl. through:

- 01.** Identify and assess
- 02.** Establish and implement measurable objectives, targets and strategies to address
- 03.** Regularly verify the effectiveness and monitor progress
- 04.** Provide the public, workers, and others with information on impacts and progress
- 05.** Provide for or cooperate in remediation

Defined by laws, regulations, and guidelines – national and regional

Conduct meaningful engagement with affected stakeholders

Do not use the lack of full scientific certainty as a reason for postponing cost-effective measures

Maintain contingency plans

Continually seek to improve environmental performance

Provide adequate education and training to workers

Contribute to the development of environmentally responsible and economically efficient public policy

HOW TO READ THIS PRACTICAL TOOL

The Practical Tool is designed as a sector-neutral introduction to human rights due diligence with environmental dimensions based on practical advice, experiences, and insights collected through interviews with more than 200 informants.

It is recommended to read the main text of the Guidance Points across the four essential components in full for concise step-by-step guidance. The Boxes provide in-depth examples for readers wanting a further introduction to the nuances of human rights due diligence in the context of pollution, climate change, and biodiversity loss.

Where applicable, it is also recommended that staff in functions related to human rights and the environment within businesses read the Practical Tool together.

The Practical Tool includes **interactive features** to help readers navigate the document and access further information. It is recommended to view the Practical Tool as a downloaded PDF rather than in a web-browser. The Practical Tool's interactive features include:

- **Contents:** move straight to any Essential Component or specific Guidance Point by clicking it in the Table of Contents;
- **'See' links:** move straight to another Essential Component, Guidance Point, or Box by clicking 'See' links throughout the document (e.g., [See Guidance Point 1.4](#));
- **Definitions:** open definitions of some terms by clicking the colored circles throughout the document (e.g., environmental human rights defenders); close them by clicking the 'X'. When definitions include hyperlinks, click the link icon to open an external source. All definitions are available on p. 111-113;
- **Footnotes:** open footnotes by clicking the footnotes' numbers throughout the document (e.g., [...] establishes a safeguarding framework to protect them from (potential) intimidation and reprisals); close them by clicking the 'X'. When footnotes include hyperlinks, click the link icon to open an external source. All footnotes are available on p. 116-119.

For more in-depth authoritative guidance on human rights due diligence, please read the [OHCHR Interpretive Guide 'The Corporate Responsibility to Respect Human Rights'](#).



HOW TO CONTRIBUTE TO THIS PRACTICAL TOOL

The Practical Tool is not exhaustive and complete guidance on integrating environmental dimensions into human rights due diligence, and further interpretation of the UNGPs in the context of the triple planetary crisis and other environmental threats, including through thematic and industry-specific in-depth resources, is required.

UNDP will continue consulting diverse stakeholders to adapt and strengthen the Practical Tool, including by learning from businesses' experiences in its implementation, and invites all interested readers to partner:

- **Businesses:** If your business or business association is interested in partnering with UNDP to adapt and strengthen the Practical Tool by **(01)** piloting its implementation with UNDP's support, **(02)** sharing existing good practices and challenges in integrating environmental dimensions into human rights due diligence to be featured in the Practical Tool, anonymously or publicly, and/or **(03)** developing further thematic or industry-specific in-depth guidance, complete the online form for businesses: [link](#);
- **Affected rights-holders:** If you or your organization(s), including civil society organizations, trade unions, community-based groups, and National Human Rights Institutions, are interested in partnering with UNDP to adapt and strengthen the Practical Tool by **(01)** sharing lived experiences of adverse human rights impacts resulting from business-related environmental harms to be featured in the Practical Tool, anonymously or publicly, and/or **(02)** developing further thematic or industry-specific in-depth guidance, complete the online form for rights-holders: [link](#);
- **All stakeholders:** If you are interested in **(01)** providing feedback to adapt and strengthen the Practical Tool and/or **(02)** partnering to develop further thematic or industry-specific in-depth guidance, contact Olga Nilova (she/her) at olga.nilova@undp.org.

IF YOU READ ONLY ONE THING

WHAT is Human Rights Due Diligence with Environmental Dimensions?

Businesses' responsibility to respect human rights: The UNGPs make it clear that all businesses have the responsibility to respect human rights. This means that they should avoid infringing on the human rights of others and address adverse human rights impacts with which they are involved.

Businesses' responsibility to respect human rights applies to all internationally recognized human rights, which are understood, at a minimum, as those expressed in the [International Bill of Human Rights](#), and the ILO Core Conventions as set out in the [ILO Declaration on Fundamental Principles and Rights at Work amended in 2022](#). Depending on the circumstances, businesses may need to consider additional standards.

Businesses' responsibility to respect human rights exists independently of States' abilities and/or willingness to fulfill their own human rights obligations and does not diminish those obligations. It also exists over and above compliance with national laws and regulations protecting human rights.

Human rights due diligence is one of the key elements to put businesses' responsibility to respect human rights into practice.

Human rights due diligence per the UNGPs: Human rights due diligence has three parameters: **(01)** it covers potential and actual adverse human rights impacts with which the business may be involved either through its own activities or as a result of its business relationships, **(02)** it varies in complexity with the size of the business, the risk of severe human rights impacts, and nature and context of its activities, and **(03)** it is an ongoing process.

Human rights due diligence includes four essential components: **(01)** identifying and assessing (potential) adverse human rights impacts, **(02)** integrating and taking appropriate actions upon the findings, **(03)** tracking the effectiveness of the business' response, and **(04)** communicating externally about how (potential) adverse human rights impacts have been addressed.

Human rights due diligence differs from 'traditional' commercial, technical, and financial risk management in that it focuses primarily on risks to rights-holders rather than solely on risks to businesses, although these risks often overlap.

Human rights due diligence involves meaningful consultations directly with (potentially) affected rights-holders, with special attention paid to those who may be at heightened risk of vulnerability and marginalization, and other stakeholders, as appropriate to the business' size and the nature and context of its activities.

Human rights due diligence should be carried out irrespective of whether businesses engage in other initiatives to promote human rights, such as social investment or philanthropic activities. That is, businesses cannot meet or 'offset' their failures to respect human rights by engaging in efforts to promote human rights.

Human rights due diligence may help businesses address the risk of legal claims against them by showing that they took every reasonable step to avoid involvement with an alleged adverse human rights impact. However, businesses carrying out human rights due diligence should not assume that, by itself, this will automatically and fully absolve them from liability for causing or contributing to adverse human rights impacts.

Human rights due diligence with environmental dimensions per the UNGPs: The UNGPs do not explicitly mention the environment in their human rights due diligence framework but recognize that human rights due diligence should prevent and mitigate businesses' (potential) adverse impacts on internationally recognized human rights.

A decade after the UNGPs' adoption, two of the main international human rights law instruments to which they specifically refer, the [International Covenant on Civil and Political Rights](#) and the [International Covenant on Economic, Social, and Cultural Rights](#), have been interpreted in a manner consistent with international environmental law, acknowledging that environmental harms, directly and indirectly, interfere with the exercise and enjoyment of all human rights.

Furthermore, the UN Member States recognized a healthy environment as a human right at the UN Human Rights Council in 2021 and the UN General Assembly in 2022.

In this context, human rights due diligence should integrate environmental dimensions to identify, prevent, mitigate, and account for how businesses address (potential) adverse human rights impacts resulting from environmental harms, including the right to a healthy environment.

The right to a healthy environment is generally understood to include substantive and procedural rights, and (potential) adverse impacts on one or more of them, regardless of whether they have immediate or obvious negative implications on other internationally recognized human rights, is understood as adversely impacting the right to a healthy environment:

Substantive Rights



- Safe climate
- Clean air
- Healthy ecosystems and biodiversity
- Safe and sufficient water
- Healthy and sustainable food
- Non-toxic environment

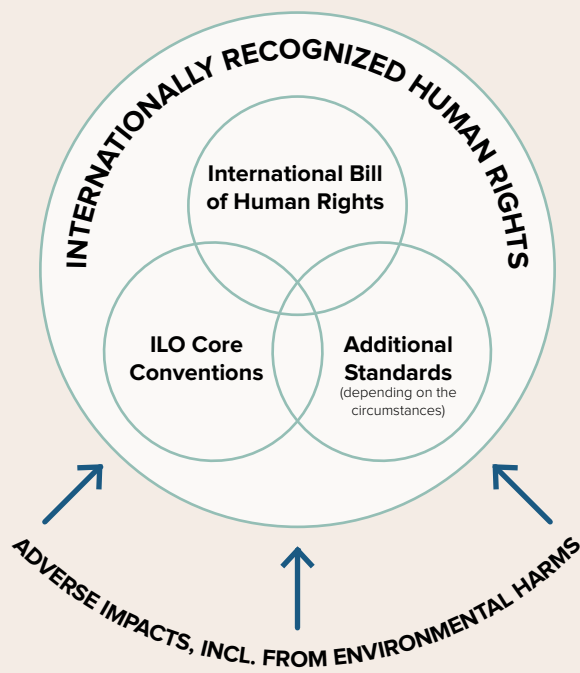
Procedural Rights



- Access to information
- Public participation
- Access to justice

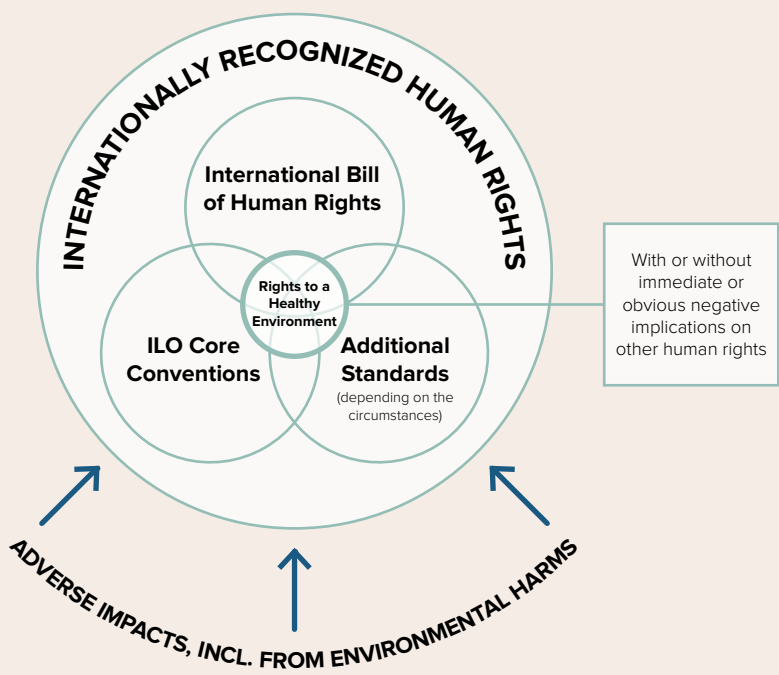
Human Rights Due Diligence

Before the recognition of the right to a healthy environment



Human Rights Due Diligence

After the recognition of the right to a healthy environment



WHY Integrate Environmental Dimensions into Human Rights Due Diligence?

There is a fast-increasing demand for integrating environmental dimensions into human rights due diligence coming from a range of sources, including:

- **Governments and multi-governmental organizations** requiring businesses to address their (potential) adverse impacts on human rights and the environment;

Box C: Examples of laws and bills on human rights and environmental due diligence

Duty of Vigilance Law in France:

.....

Requires businesses to establish and implement an effective Vigilance Plan which should include reasonable vigilance measures to identify and prevent “severe violation of human rights [...] or environmental damage from the operations of the company and of the companies it controls, [...] as well as from the operations of the subcontractors or suppliers”

Act on Corporate Due Diligence Obligations in Supply Chains in Germany:

.....

Requires businesses “to exercise due regard for the human rights and environment-related due diligence [...] in their supply chains”

Responsible and Sustainable International Business Conduct Bill in the Netherlands:

.....

Requires businesses to “exercise due diligence in their value chains” to identify, prevent, mitigate, and refrain from activities which “may have negative impacts on human rights, labour rights, or the environment”

Draft Bill on Human Rights and Environmental Protection for Sustainable Business Management in the Republic of Korea:

.....

Requires businesses to fulfill their responsibility to respect human rights by “establishing a corporate human rights and environmental due diligence implementation system”

Corporate Sustainability Due Diligence Directive in the EU:

.....

Requires businesses to take appropriate steps within their means to set up and carry out due diligence measures [...] to identify and address adverse human rights and environmental impacts

- Organizations working with and representing (potentially) affected rights-holders filing environmental lawsuits against businesses based on human rights grounds;

Box D: Examples of human rights-based environmental litigation

**Milieudefensie et al.
v. Royal Dutch Shell in the Netherlands**

(pending at the time of writing):

.....

A case alleging Shell's contributions to climate change violated its duty of care under Dutch law and human rights obligations

A court ordered Shell to comply with the Paris Agreement and reduce its greenhouse gas emissions by 45% from 2019 levels by 2030

**Youth Verdict
v. Waratah Coal in Australia**

(pending at the time of writing):

.....

A case alleging Waratah Coal's contribution to climate change infringed on the right to life, the protection of children, and the right to culture as protected by the Queensland Human Rights Act

A court recommended to the Minister for Natural Resources Mines and Energy and the Chief Executive of the Department of Environment and Science to reject the mining lease and environmental authority of Waratah Coal

**Friends of Nature, Shan Shui Conservation Centre,
and Wild China Film v. China Hydropower Engineering
Consulting Group in China**

(decided):

.....

A case alleging the construction of hydropower on the Jiasa River would inundate the land upstream and immerse the last major habitat of endangered green peafowl

A Court ordered China Hydropower Engineering Consulting Group to stop the work on the Jiasa hydropower station

**Comissão Pastoral da Terra and Notre
Affaire à Tous v. BNP Paribas in France**

(pending at the time of writing):

.....

A notice of intent by Comissão Pastoral da Terra and Notre Affaire à Tous to sue BNP Paribas alleging its financing of businesses was responsible for the deforestation of Amazon and violations of human rights

**Wayúu Indigenous Community
v. Ministry of Environment in Colombia**

(pending at the time of writing):

.....

A case alleging the national environmental licensing process of Cerrejón Zona Norte Coal Mining Project failed to comply with environmental provisions and principles, violating the rights of the Wayúu Community and the general population to a healthy environment, health, and Free, Prior, and Informed Consent

- **Financiers and investors**, including financial institutions, both as businesses and as part of the need to seek evidence that businesses have addressed human rights and environmental risks in line with sustainable investment strategies before granting various forms of investment;
- **Businesses** integrating environmental dimensions into human rights due diligence and having an advantage in placing their products or services over competitors;
- **Clients, consumers, and end-users** seeking evidence that businesses providing them with products or services do not expose them or others to, and their business model has not relied on, (potential) adverse impacts on human rights and the environment;
- **Trade unions and (potential) employees** seeking evidence that their (potential) employer reflects their values related to human rights and the environment;
- **(Potentially) affected rights-holders**, as well as civil society organizations, trade unions, community-based groups, and National Human Rights Institutions working with them seeking evidence of respect for human rights and the environment as a condition of businesses' 'social license' to operate.



Box E: Examples of an economic (in addition to moral and legal) case for businesses to integrate environmental dimensions into human rights due diligence

- Sustain reliable and cost-effective access to environmental assets and ecosystem services that businesses depend on to operate;
- Address financial risks, incl. systemic risks implicated by the triple planetary crisis;
- Improve risk management, incl. with fewer business disruptions, public campaigns, and criticism, litigation, reputational risks, and risks to employee retention and recruitment; and avoid/reduce associated costs;
- Have more business opportunities with financiers, clients, consumers, and end-users and in the markets with mandatory human rights (and environmental) due diligence;
- Have greater access to capital through environmentally responsible investors;
- Obtain and maintain a 'social license' for businesses to operate in an increasingly human rights- and environment-conscious society;
- Recruit and retain talent, particularly from youth, who are increasingly focused on employers' human rights and environmental values and performance.

HOW to Carry Out Human Rights Due Diligence with Environmental Dimensions?



OVERARCHING CROSS-CUTTING GUIDANCE:

OVERARCHING CROSS-CUTTING GUIDANCE:

01. Break down silos between functions related to human rights and the environment

within your business: to integrate environmental dimensions into human rights due diligence, establish a platform for staff of functions related to human rights and the environment for their regular and systematized collaboration and mutual learning (e.g., through seating arrangements, cross-functional workshops or sharing systems, including risk management systems, risk registers, action plans, strategies) on the interrelations between human rights and the environment;

02. Draw on external multi-disciplinary expertise when carrying out human rights due diligence with environmental dimensions, particularly in complex contexts:

depending on your business' size and the nature and context of its activities, seek support from credible and independent experts, including with competencies on internationally recognized human rights, internationally recognized environmental standards, human rights and environmental (social, and health) assessments, adverse human rights impacts resulting from environmental harms typically relevant to your business, and rights-holder engagement, to design, refine, and carry out one or more essential components of human rights due diligence with environmental dimensions;

03. Focus on direct engagement with (potentially) affected rights-holders throughout human rights due diligence with environmental dimensions: within each human rights due diligence with environmental dimensions cycle, conduct meaningful consultations directly with (potentially) affected rights-holders to identify and assess (potential) adverse human rights impacts resulting from environmental harms with which your business is involved (See Essential Component 01), track whether such impacts are being effectively addressed (See Essential Component 03), and communicate the results with them with appropriate and accessible content and formats (See Essential Component 04).

In addition, consider consulting them during Essential Component 02 of human rights due diligence with environmental dimensions, particularly to jointly design actions to respond to (potential) adverse human rights impacts resulting from environmental harms (See Essential Component 02);

04. Adopt a risk-based approach in prioritizing human rights impacts resulting from environmental harms: Where your business has large numbers of entities and parties in its value chain it may be unreasonably difficult to conduct due diligence for (potential) adverse human rights impacts resulting from environmental harms across them all. If so, business should identify general areas where the risk of adverse human rights impacts resulting from environmental harms is most significant, and prioritize these for human rights due diligence with environmental dimensions.

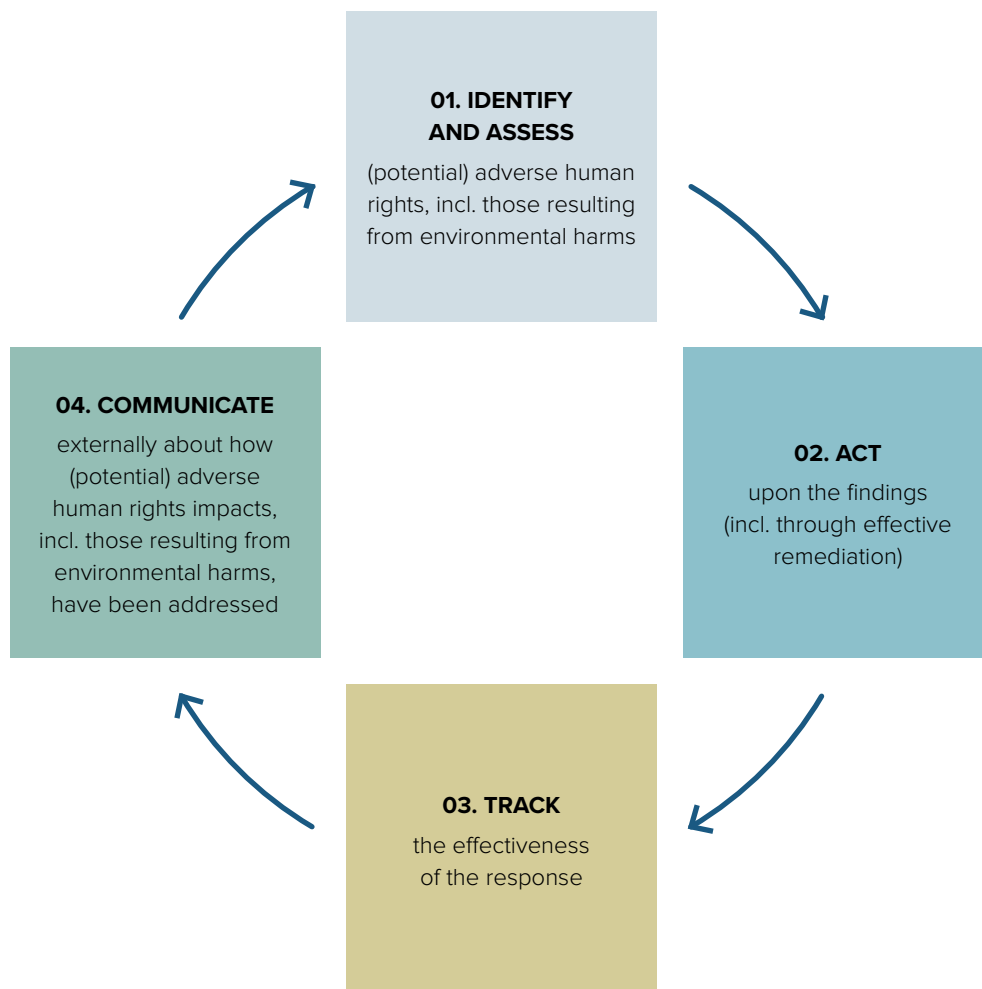
If identified (potential) adverse human rights impacts resulting from environmental harms with which your business is involved cannot reasonably be prevented and mitigated all at once, focus on those impacts that are, or would be, most severe in their scope or scale or where a delayed response would render them irreparable.

05. Apply traditional knowledge, innovation, and practice when carrying out human rights due diligence with environmental dimensions: depending on your business' size and the nature and context of its activities, draw on traditional knowledge, innovation, and practice, particularly on impact assessments, including Indigenous Peoples' approaches to impact assessments, environmental protection, restoration, and improvement, to design, refine, and carry out the four essential components of human rights due diligence with environmental dimensions.

06. Incorporate existing environmental (social, and health) assessments into human rights due diligence with environmental dimensions: to ensure the existing environmental (social, and health) assessments, including impact assessments, cover all internationally recognized human rights as a reference point, and to avoid multiple assessment processes, incorporate them into human rights due diligence with environmental dimensions, particularly when carrying out its Essential Component 01 'Identify and Assess' (See Essential Component 01);

07. Carry out human rights due diligence with environmental dimensions proactively and continuously: as compared to often time-bound and project-related environmental (social, and health) assessments, including impact assessments, defined by laws, regulations, and guidelines, carry out human rights due diligence with environmental dimensions on an ongoing basis, recognizing that risks of being involved in (potential) adverse human rights impacts resulting from environmental harms may change over time.

Carrying out human rights due diligence is necessary for *any* business to fulfill its responsibility to respect human rights, including the right to a healthy environment. Regardless of your business' size, sector, operational context, location, ownership, or structure, its human rights due diligence should include all four essential components set out in the UNGPs:



However, the scale and complexity of this four-component process will vary according to the size of your business, as well as its sector, operating context, ownership, and structure. The single most important factor in determining the process needed will be the severity (See [Guidance Point 2.1](#)) of (potential) human rights impacts, including those resulting from environmental harms, with which your business is involved.

To carry out human rights due diligence with environmental dimensions, consider the Guidance Points outlined in Box F adjusted according to your business' size and other characteristics while drawing on relevant internal expertise from different functions and/or external expertise.

	Any Business	Some Suggestions Specific to Small and Medium-Sized Enterprises (SMEs)
<p>Essential Component 01 'Identify and Assess'</p> <p>Related to: procurement, sales, marketing, human rights, environment, risk management, compliance, and stakeholder engagement</p>	<p style="text-align: center;">Guidance Points</p> <ol style="list-style-type: none"> 1.1 Outline your business' value chain (own activities and the activities of upstream and downstream value chain entities and parties in connection with your business' operations, products, or services) 1.2 Map the geographic locations of your business' own activities and activities of its value chain in connection with your business' operations, products, or services with key spatial data layers related to pollution, climate change, and biodiversity loss 1.3 Identify and add to the map groups of rights-holders dependent on land, water, air, climate, and biodiversity, as well as entitled to lands, territories, and resources, and therefore, are (potentially) adversely affected by your business' own activities and activities of its value chain in connection with your business' operations, products, or services 1.4 Using the map, compile a draft list of (potential) adverse impacts with which your business is involved 1.5 Consult identified (potentially) affected rights-holders and other stakeholders to complement spatial data and finalize the list of (potential) adverse impacts with which your business is involved 1.6 Revisit (potential) adverse impacts with which your business is involved on an ongoing basis, especially <i>before</i> key moments in your business' own activities and activities of its value chain in connection with your business' operations, products, or services 	<p>Overall Recommendation: Consider seeking advice and support in carrying out the four essential components of human rights due diligence and integrating environmental dimensions into it from larger businesses you have business relationships with and/or business associations, civil society organizations, trade unions, and/or National Human Rights Institutions</p> <p>Focus on one particular product or service: consider undertaking the Guidance Points with a focus on a set of (potential) adverse impacts associated with only one particular product or service that your business provides. In subsequent human rights due diligence with environmental dimensions cycles, your business may identify and assess (potential) adverse impacts associated with additional products or services</p> <p>Benefit from other sources: consider using sector- or issue-specific governmental or other stakeholders' initiatives that can help provide information to assist your business in identifying and assessing (potential) adverse impacts with which it is involved in a particular country or in a particular sector</p>

Any Business

Some Suggestions Specific to Small and Medium-Sized Enterprises (SMEs)

Essential Component 02 'Act'

Related to: human rights, environment, compliance

- 2.1 If impossible to address all the identified (potential) adverse impacts with which your business is involved at the same time, prioritize salient issues based on their severity
- 2.2 Identify the category of your business' involvement in each (potential) adverse impact
- 2.3 Identify appropriate actions to respond to (potential) adverse impacts according to the category of your business' involvement in each of them, incl. by using mitigation and conservation hierarchies for preventing and mitigating environmental harms
- 2.4 Consolidate the identified appropriate actions in a stand-alone Action Plan
- 2.5 In situations of 'contribution' to (potential) adverse impacts through and/or alongside another entity or party and (potential) adverse impacts' 'direct linkage' to your business' operations, products, or services through a business relationship, use and increase leverage to prevent and mitigate them
- 2.6 If your business lacks the leverage and is unable to increase it, assess whether and how to continue or end the business relationships through which your business is involved in (potential) adverse impacts in the best interest of (potentially) affected rights-holders

Essential Component 03 'Track'

Related to: human rights, environment, procurement, sales, marketing, audit, compliance

- 3.1 Develop business-specific and decision-useful indicators, combining quantitative data, incl. scientific evidence, with qualitative data, incl. anecdotal evidence and case studies, on lived experiences of (potentially) affected rights-holders collected directly them
- 3.2 Support entities and parties through which your business is involved in (potential) adverse impacts with 'non-audit' tracking of their response, focusing on those with whom it delayed ending the business relationship
- 3.3 Undertake internal and/or external independent verification of the indicator-based data on your business' response to (potential) adverse impacts with which it is involved

Focus on one salient issue: consider prioritizing one salient issue for your business' response. In subsequent human rights due diligence with environmental dimensions cycles, your business may prioritize additional salient issues

Start with informal, internal response: consider starting with informal, internal appropriate actions to respond to the salient issue, e.g., steps aimed at changing attitudes among staff/suppliers/customers and making clear that certain practices are not accepted in your business' culture

Team up with others: In situation of 'direct linkage' with (potential) adverse impacts through a business relationship with another SME, use and increase leverage to prevent and mitigate them

If (potential) adverse impacts are directly linked to your business' operations or a particular product or service through a business relationship with a business larger in size, consider teaming up with other stakeholders (e.g., business associations, trade unions, government, suppliers, or customers) to try to use leverage

Start with fewer indicators and smaller-scale data collection: consider developing and tracking at least four indicators (01 – incident, 02 – structure, 03 – process, and 04 – outcome) to ensure effectiveness of your business' response, formal or informal, to the salient issue and using smaller-scale methods to collect indicator-based data (e.g. staff/supplier/customer performance reviews and surveys)

In subsequent human rights due diligence with environmental dimensions cycles, your business may develop and track additional indicators for its response to the salient issue or additional salient issues

Essential Component 04 'Communicate'

Related to: human rights, environment, communications, stakeholder engagement, compliance

Any Business

- 4.1 To prepare to communicate externally about how (potential) adverse impacts with which your business is involved have been addressed, compile information across 10 key areas
- 4.2 Tailor content and formats of the compiled information to diverse groups of stakeholders, incl. (potentially) affected rights-holders as the primary target audience
- 4.3 When having severe (potential) adverse impacts, prepare a formal report showcasing ongoing improvement and being transparent on where there is no improvement

Some Suggestions Specific to Small and Medium-Sized Enterprises (SMEs)

Respond to the guiding questions: consider answering as many guiding questions as possible for compiling information across 10 key areas. In subsequent human rights due diligence with environmental dimensions cycles, your business may communicate on additional salient issues and/or iteratively answer more of the guiding questions

Focus on communicating, not necessarily reporting: consider focusing on informal communications (e.g., with staff/suppliers/customers over formal reporting)

Use other communications opportunities: consider including information on your business' human rights due diligence and its environmental dimensions in other communications, e.g., annual reports, consumer communications, incl. on social media, or during clients'/consumers' visits



Essential Component 01

‘IDENTIFY AND ASSESS’

Guiding Principle 18:

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



Environmental dimensions of

Guiding Principle 18:

Identify and assess (potential) adverse impacts with which your business is involved, and which **(01)** source or worsen air, land, and water pollution, climate change, and biodiversity loss and **(02)** remove or reduce the ability of individual persons, groups, or peoples to exercise and enjoy their human rights, including the right to a healthy environment, individually or collectively.



CROSS-CUTTING GUIDANCE:

- 01. Identify and assess (potential) adverse human rights impacts resulting from environmental harms with which your business is involved across the value chain:** expand the scope of the impact identification and assessment exercise to all levels of the upstream and downstream value chain ;
- 02. Identify and assess your business’ environmental harms regardless of whether they have negative implications on rights-holders:** as environmental harms can accumulate over time and/or have delayed adverse impacts on a wide range of human rights, including the right to a healthy environment, identify and assess environmental harms with which your business is involved, regardless of whether they have immediate or obvious negative implications on rights-holders;
- 03. Identify and assess transboundary and global (potential) adverse human rights impacts resulting from environmental harms:** as environmental harms can be transboundary and even global in nature, do not limit the identification and assessment of (potential) adverse human rights impacts resulting from them with country borders of jurisdictions where your business and its value chain have activities;
- 04. Identify and assess longer-term (potential) adverse human rights impacts resulting from environmental harms:** to prevent and mitigate (potential) accumulated and/or delayed adverse impacts on human rights of future generations, including their right to a healthy environment, look beyond the ‘traditional’ business planning cycle, and identify and assess not only short-term (e.g., 1-3 years) (potential) adverse human rights impacts resulting from environmental harms but also longer-term (e.g., by 2030 or 2050).



Guidance Point 1.1:

Value chain

Drawing on internal inputs from different business functions (e.g., procurement, sales, and marketing) and external inputs from upstream and downstream entities and parties (e.g., suppliers, logistics, and customers) or intermediaries who deal with them (e.g. distributors, brokers, and wholesalers), create as complete as possible outline of your business' value chain that includes:

- Categories of activities owned or controlled by your business;
- Categories of activities of entities and parties that contribute to your business' products, or services, and those that receive, license, buy, or use products or services from your business;
- A list of purchased products or services and a list of sold products or services;
- A list of value chain entities and parties (either by name, type, or spend category).

Box 01: Examples of categories* of a business' own activities and activities of its value chain in connection with a business' operations, products, or services



*Some categories may not be applicable to all businesses.



Guidance Point 1.2:

Geographical locations

To inform the identification and assessment of where your business is involved in (potential) adverse human rights impacts resulting from environmental harms, map the geographical locations of your business' own activities and activities of its value chain in connection with your business' operations, products, or services.

Drawing on internal and/or external environmental expertise and existing scientific spatial data tools, add to the map key spatial data layers related to land, water, air, climate, and biodiversity to understand **(01)** which geographical locations are already impacted by environmental harms (e.g., pre-existing air pollution) and will (potentially) be impacted by accumulated and/or delayed environmental harms (e.g., sea level projection by 2030), as well as **(02)** whether your business is (potentially) sourcing or worsening these harms.

Box 02: Examples of spatial data layers and tools* to assess the current and projected state of the environment in geographical locations of a business' own activities and activities of its value chain in connection with a business' operations, products, or services

	Spatial Data Layer	Tool
 Land Pollution	<p>[Current state]</p> <ul style="list-style-type: none"> • Land productivity • Cropping intensity • Soil quality 	<p>[Current state]</p> <ul style="list-style-type: none"> • UN Biodiversity Lab (UNDP, UNEP, UNEP-WCMC, CBD Secretariat) • Global Soil Database (FAO)
 Water Pollution	<p>[Current state]</p> <ul style="list-style-type: none"> • Water stress • Groundwater decline • Ecologically and biologically significant marine areas • Total fishing hours • Coral reef connectivity <p>[Projection]</p> <ul style="list-style-type: none"> • pH at water surface 	<p>[Current state]</p> <ul style="list-style-type: none"> • UN Biodiversity Lab (UNDP, UNEP, UNEP-WCMC, CBD Secretariat) <p>[Projection]</p> <ul style="list-style-type: none"> • Interactive Atlas: Regional Information (2021-2100) (IPCC)
 Air Pollution	<p>[Current state]</p> <ul style="list-style-type: none"> • Air quality (PM, CO, dust, NHO₃, N₂O, SO₂, Pb, PAH) • Forest connectivity <p>[Projection]</p> <ul style="list-style-type: none"> • Surface PM_{2.5} 	<p>[Current state]</p> <ul style="list-style-type: none"> • Air Quality Earth Data (NASA) • Air Pollution Interactive Map (UNEP) • World Environment Situation Room on Air Quality (UNEP) • Breathe Life Air Quality in Your City (WHO) • UN Biodiversity Lab (UNDP, UNEP, UNEP-WCMC, CBD Secretariat) <p>[Projection]</p> <ul style="list-style-type: none"> • Interactive Atlas: Regional Information (2021-2100) (IPCC)

*The list of spatial data layers and tools is not meant to be exhaustive. More nature-related spatial data tools are cataloged by the TNFD: [Link](#).

Some spatial data tools may lack local-level and/or up-to-date data, highlighting the necessity for rights-holder engagement to identify and assess (potential) adverse human rights impacts resulting from environmental harms with which a business is involved ([See Guidance Point 1.5](#)).

Spatial Data Layer

Tool



Climate Change

[Current state]

- Fossil fuel energy and materials
- Greenhouse gas emissions
- Sea level change
- Sea surface temperature (anomaly)
- Disasters (floods, extreme heat)

[Projection]

- Sea level
- Temperature (minimum and maximum)
- Precipitation
- Surface wind
- Sea surface temperature



Biodiversity Loss

[Current state]

- Ecosystem type
- Ecosystem integrity
- Ecosystem change
- Ecosystem importance (critical habitat, ecologically or biologically significant areas, protected areas, conservation areas)
- Wildlife corridors
- Distribution of rare/endangered species
- Ecologically and biologically significant marine areas
- Coral reef connectivity

[Projection]

- Biodiversity intactness

[Current state]

- [Emissions Map](#) (Climate Trace)
- [Sea Level Rise Map](#) (1993-2019) (Copernicus Marine Service)
- [Sea Surface Temperature \(Anomaly\) Maps](#) (NASA)
- [Natural Hazards Map](#) (FM Global)
- [Land Surface Temperature \(Anomaly\) Maps](#) (NASA)
- [UN Biodiversity Lab](#) (UNDP, UNEP, UNEP-WCMC, CBD Secretariat)

[Projection]

- [Sea Level Projection Tool](#) (2020-2150) (NASA)
- [Interactive Atlas: Regional Information](#) (2021-2100) (IPCC)

[Current state]

- [Global Ecosystem Typology](#) (IUCN)
- [Global Map of Ecoregions](#) (Resolve)
- [Integrated Biodiversity Assessment Tool](#) (Birdlife, Conservation International, IUCN, UNEP-WCMC)
- [Critical Habitat Screening Layer](#) (UNEP-WCMC)
- [Ocean+](#) (GEO BON, UNEP-WCMC)
- [UN Biodiversity Lab](#) (UNDP, UNEP, UNEP-WCMC, CBD Secretariat)
- [Global Forest Watch](#) (World Resources Institute)
- [Earth](#) (Conservation International)
- [Resource Watch](#) (World Resources Institute)

[Projection]

- [GLOBIO 4](#) (2015-2050) (Netherlands Environmental Assessment Agency)





Guidance Point 1.3:

(Potentially) affected rights-holders

Drawing on internal and/or external human rights and stakeholder engagement expertise, including local experts, civil society organizations, trade unions, community-based groups, and National Human Rights Institutions, add to the map groups of rights-holders* **(01)** who are dependent on the land, water, air (being and/or working outside), climate (e.g., being/working outside or inside with no cooling systems), and biodiversity, as well as **(02)** those who are entitled to the lands, territories, and resources (with or without official titles), in the geographical locations of your business' own activities and activities of its value chain in connection with your business' operations, products, or services, and, therefore, are (potentially) affected:

- Recognizing that ecosystems and climate are transboundary, do not limit the list of (potentially) affected rights-holders with country borders;
- Recognizing that business activities can accumulate and/or have delayed (potential) adverse impacts over time, do not limit the list of (potentially) affected rights-holders to adults and the present generations;
- Recognizing that clients, consumers, and end-users are also rights-holders dependent on ecosystems and climate, consider them in the mapping process;
- Focus on those (potentially) affected rights-holders at heightened risk of vulnerability and marginalization, taking into account intersecting identities;
- Recognizing that men, boys, women, girls, gender-diverse, and transgender people are (potentially) affected by adverse human rights impacts resulting from environmental harms differently, apply a gender-sensitive approach to the mapping process.

*The absence of knowledge and/or lack of information confirming the existence of rights-holders dependent on ecosystems and climate and entitled to the lands, territories, and resources in the geographical locations of your business' own activities and activities of its value chain in connection with your business' operations, products, or services should not be taken as evidence of the absence of rights-holders (potentially) affected by adverse human rights impacts resulting from environmental harms with which your business is involved.

Box 03: Examples of groups of rights-holders dependent on land, water, air, climate, and biodiversity and entitled to lands, territories, and resources affected by (potential) adverse human rights impacts resulting from environmental harms*

	(Potentially) Affected Rights-Holders	(Potentially) Affected Rights-Holders at Heightened Risk of Vulnerability and Marginalization
	(in a particular context)
 Land Pollution	<p>Traditional households, farmers, people living in close proximity to landfills/dumpsites, workers in waste management, tourism workers and operators, migrant workers, forcibly displaced persons, refugees, students, agricultural products consumers, dwellers/users of facilities and infrastructure assets, environmental human rights defenders, future generations</p>	<p>Indigenous Peoples, people of African descent, subsistence farmers, children, incl. infants, young children, and adolescents, older people, (pregnant) women, gender-diverse and transgender people, informal workers, people living in poverty, homeless people and people living within temporary shelters/camps and informal settlements, people living in protracted armed conflicts, persons with disabilities, and other minority groups</p>
 Water Pollution	<p>Traditional households, fisherpersons, farmers, people living in close proximity to landfills/dumpsites, workers in waste management, tourism workers and operators, migrant workers, forcibly displaced persons, refugees, students, consumers of fishery and aquaculture products, dwellers/users of facilities and infrastructure assets, environmental human rights defenders, future generations</p>	<p>Indigenous Peoples, people of African descent, subsistence fisherpersons, subsistence farmers, children, incl. infants, young children, and adolescents, older people, (pregnant) women, gender-diverse, and transgender people, informal workers, people living in poverty, homeless people and people living within temporary shelters/camps and informal settlements, people living in protracted armed conflicts, persons with disabilities, and other minority groups</p>
 Air Pollution	<p>Workers/farmers working outside, traditional households, people living in close proximity to landfills/dumpsites, tourism workers and operators, migrant workers, forcibly displaced persons, refugees, students, dwellers/users of facilities and infrastructure assets, environmental human rights defenders, future generations</p>	<p>Indigenous Peoples, people of African descent, subsistence farmers, children, incl. infants, young children, and adolescents, older persons, (pregnant) women, gender-diverse, and transgender people, informal workers, people living in poverty, homeless people and people living within temporary shelters/camps and informal settlements, people living in protracted armed conflicts, people with chronic health conditions, persons with disabilities, and other minority groups</p>
 Climate Change	<p>Traditional households, incl. those depending on stranded infrastructure assets, fisherpersons, farmers, people living in low-lying areas, coastlines, areas prone to severe storms, in close proximity to large infrastructure and permafrost, high-carbon jobs workers, workers working outside and inside with no cooling systems, tourism workers and operators, migrant workers, forcibly displaced persons, refugees, students, dwellers/users of facilities and infrastructure assets, environmental human rights defenders, future generations</p>	<p>Indigenous Peoples, people of African descent, subsistence fisherpersons, subsistence farmers, children, incl. infants, young children, and adolescents, older persons, (pregnant) women, gender-diverse, and transgender people, informal workers, people living in poverty, homeless people and people living within temporary shelters/camps and informal settlements, people living in protracted armed conflicts, persons with chronic health conditions, persons with disabilities, and other minority groups</p>

*The list of groups of rights-holders (potentially) affected by adverse human rights impacts resulting from environmental harms is not meant to be exhaustive.

**(Potentially)
Affected Rights-Holders**

.....



**Biodiversity
Loss**

.....

Traditional households, fisherpersons, farmers, people living in close proximity to landfills/dumpsites, tourism workers and operators, migrant workers, forcibly displaced persons, refugees, students, dwellers/users of facilities and infrastructure assets, environmental human rights defenders, future generations

**(Potentially)
Affected Rights-Holders at Heightened
Risk of Vulnerability and Marginalization**

(in a particular context)

.....

Indigenous Peoples, people of African descent, subsistence fisherpersons, subsistence farmers, older persons, (pregnant) women, gender-diverse, and transgender people, informal workers, people living in poverty, homeless people and people living within temporary shelters/camps and informal settlements, people living in protracted armed conflicts, persons with chronic health conditions, persons with disabilities, and other minority groups





Guidance Point 1.4:

Draft list of (potential) adverse impacts

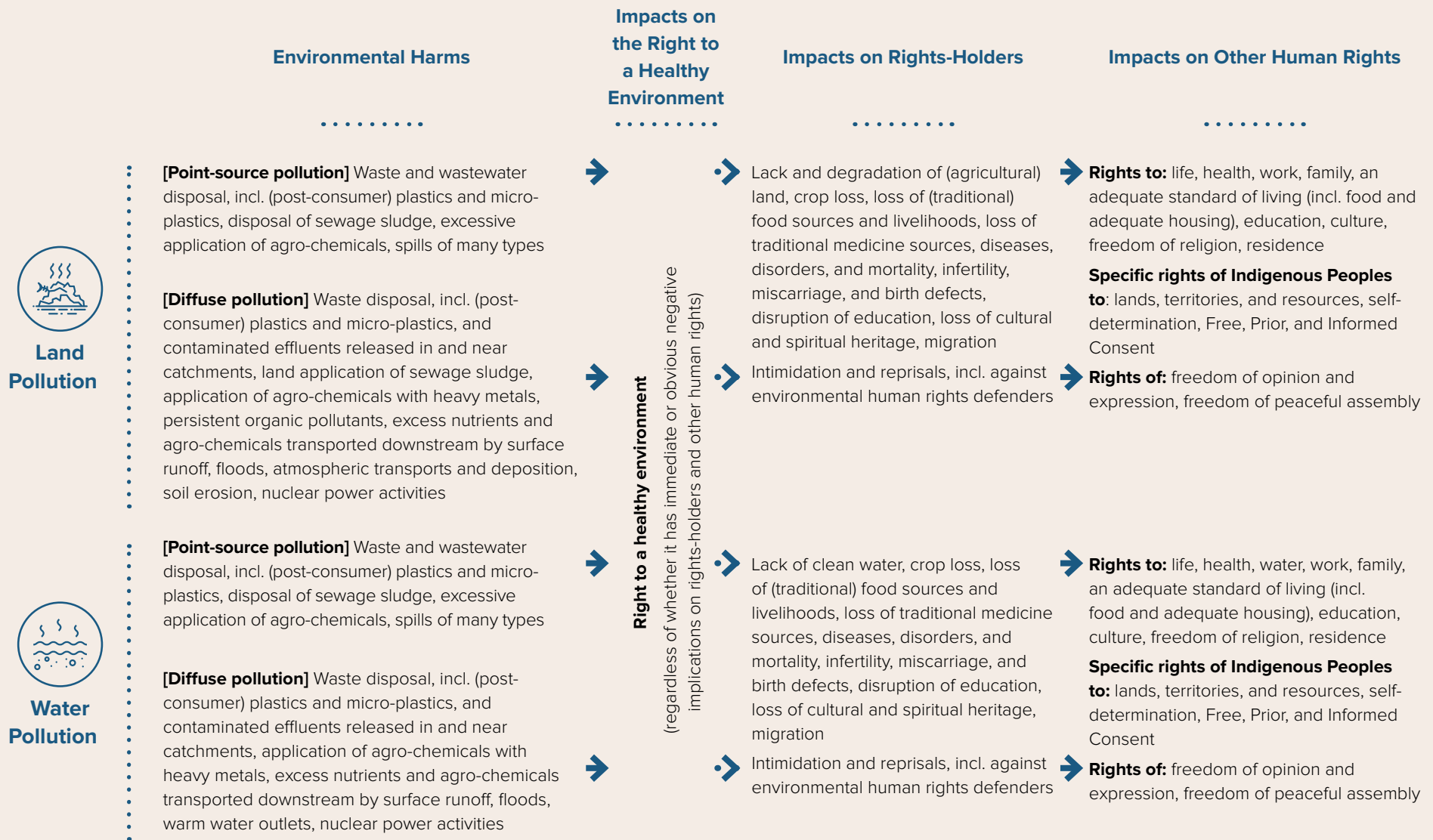
Drawing on internal and/or external human rights, environmental, risk management, and compliance expertise and using the map ([See Guidance Points 1.2 and 1.3](#)), compile a draft list of (potential) human rights impacts resulting from environmental harms with which your business is involved by:

- 01.** Cataloguing all internationally recognized human rights;
- 02.** Listing environmental harms (potentially) sourced or worsened by your business' own activities and activities of its value chain in connection with your business' operations, products, or services; and
- 03.** Connecting each environmental harm identified with (potential) adverse impacts on human rights from the catalogue.

The draft list will require meaningful consultation with (potentially) affected rights holders and other relevant stakeholders before being finalized ([See Guidance Point 1.5](#)).

If your business has vast numbers of entities and parties in its value chain, it may be unreasonably difficult to identify and assess (potential) adverse impacts with which your business is involved across them all. If so, your business should select general areas where the risk of adverse impacts is most significant, whether due to **(01)** certain value chain entities' and parties' operating context, **(02)** particular operations, products, or services involved, or **(03)** other relevant considerations (e.g., track record, [management] capacities, and sophistication of systems and processes of certain value chain entities and parties), and prioritize these for the impact identification and assessment exercise and following essential components of human rights due diligence with environmental dimensions.

Box 04: Example of how to compile a draft list of (potential) human rights impacts resulting from environmental harms*



*The list of environmental harms is not meant to be exhaustive and may not be applicable to all businesses.

The list of (potential) adverse impacts on human rights is neither exhaustive. A broader spectrum of human rights may be impacted by each environmental harm, highlighting the necessity for a comprehensive, contextualized, and nuanced approach to the impact identification and assessment exercise.



Air Pollution

Burning of fuels, incl. fossil fuels, kerosene, unprocessed coal, or traditional biomass (e.g., wood, crop waste, and dung) for electricity generation, material production, and transportation, emissions from industrial activities, solvent use, ammonia and methane emissions from livestock and agro-chemicals, burning of (post-consumer) plastics, waste management, unsustainable land management and water use resulting in sand and dust storms

[Physical harms] Generating greenhouse gases or destroying carbon sinks that absorb greenhouse gases (e.g., conversion of forests into agricultural land), scientifically proven to contribute to further global warming resulting in:

- Sea level rise (*floods, sea surges, erosion, salinization of land and water*)



Climate Change

Environmental Harms

Impacts on the Right to a Healthy Environment

Impacts on Rights-Holders

Impacts on Other Human Rights



Right to a healthy environment

(regardless of whether it has immediate or obvious negative implications on rights-holders and other human rights)



Loss of (traditional) food sources and livelihoods, loss of traditional medicine sources, diseases, disorders, and mortality, infertility, miscarriage, and birth defects, disruption of education, loss of cultural and spiritual heritage, migration
Intimidation and reprisals, incl. against environmental human rights defenders

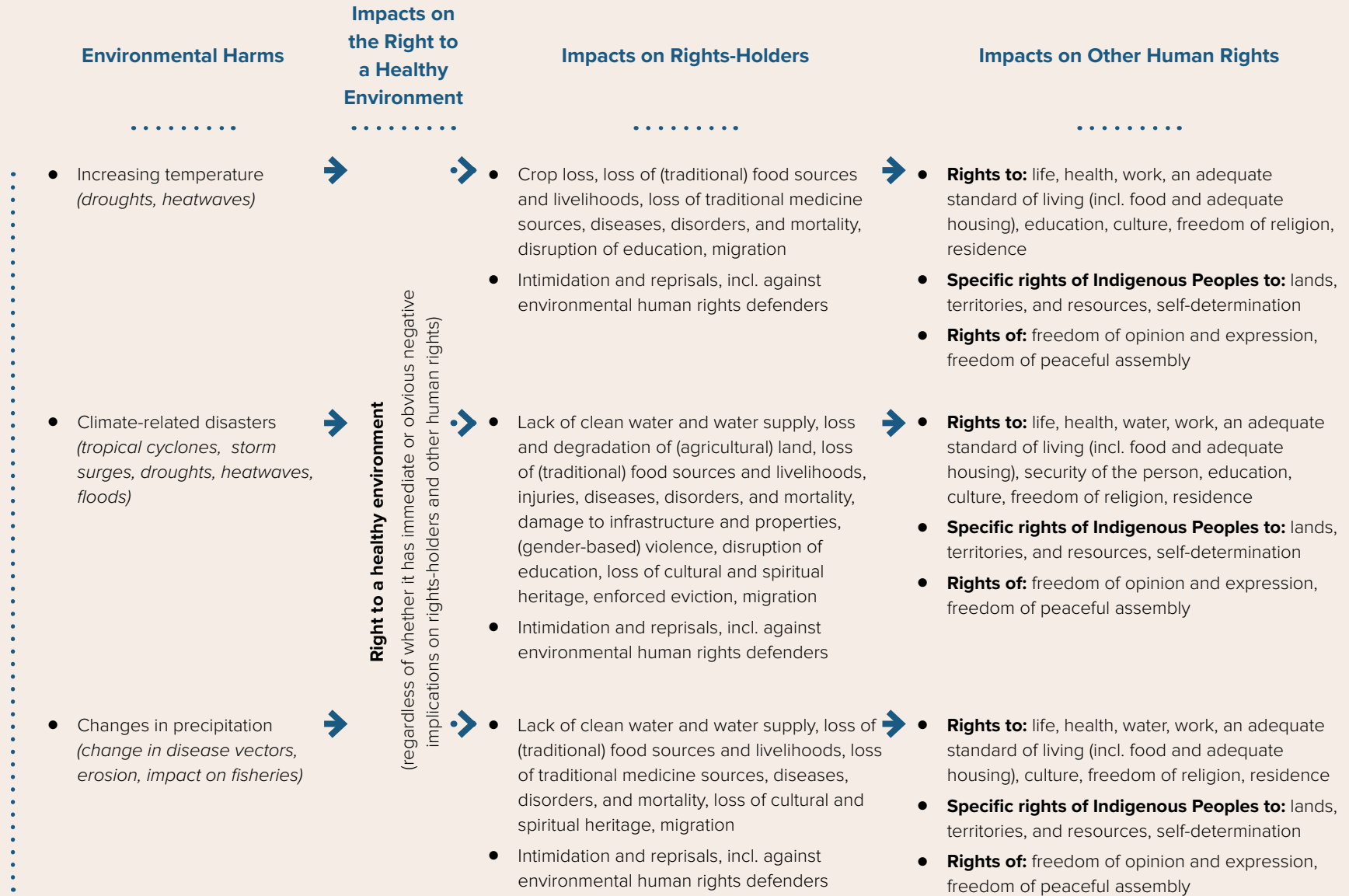
- Lack of clean water, loss and degradation of (agricultural) land, crop loss, loss of (traditional) food sources and livelihoods, injuries, diseases, disorders, and mortality, damage to infrastructure and properties, (gender-based) violence, disruption of education, loss of cultural and spiritual heritage, enforced eviction, migration
- Intimidation and reprisals, incl. against environmental human rights defenders

Rights to: life, health, work, family, an adequate standard of living (incl. food and adequate housing), education, culture, freedom of religion, residence
Specific rights of Indigenous Peoples to: lands, territories, and resources, self-determination, Free, Prior, and Informed Consent
Rights of: freedom of opinion and expression, freedom of peaceful assembly

- **Rights to:** life, health, water, work, an adequate standard of living (incl. food and adequate housing), security of the person, education, culture, freedom of religion, residence
- **Specific rights of Indigenous Peoples to:** lands, territories, and resources, self-determination
- **Rights of:** freedom of opinion and expression, freedom of peaceful assembly



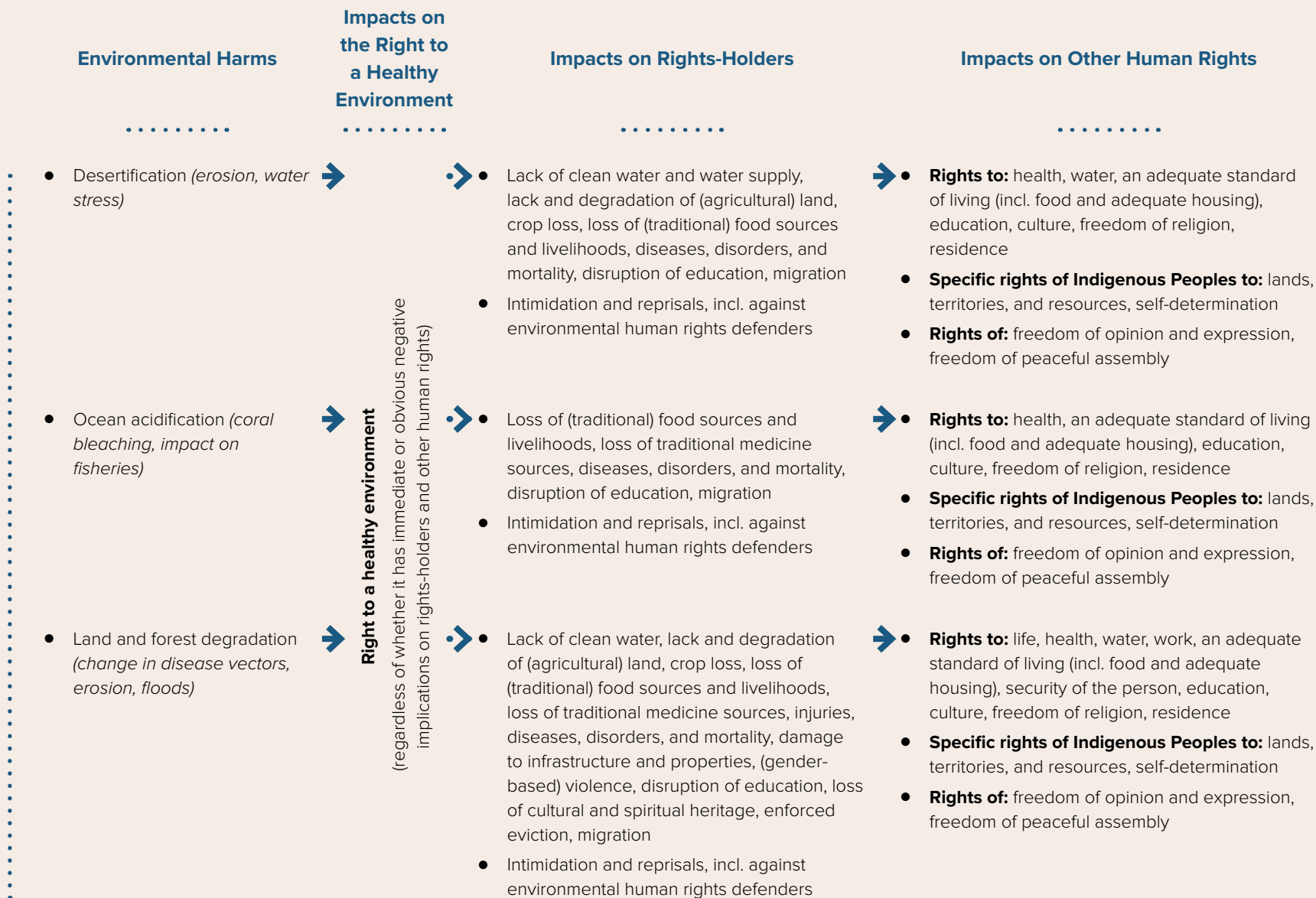
Climate Change



Right to a healthy environment
 (regardless of whether it has immediate or obvious negative implications on rights-holders and other human rights)



Climate Change

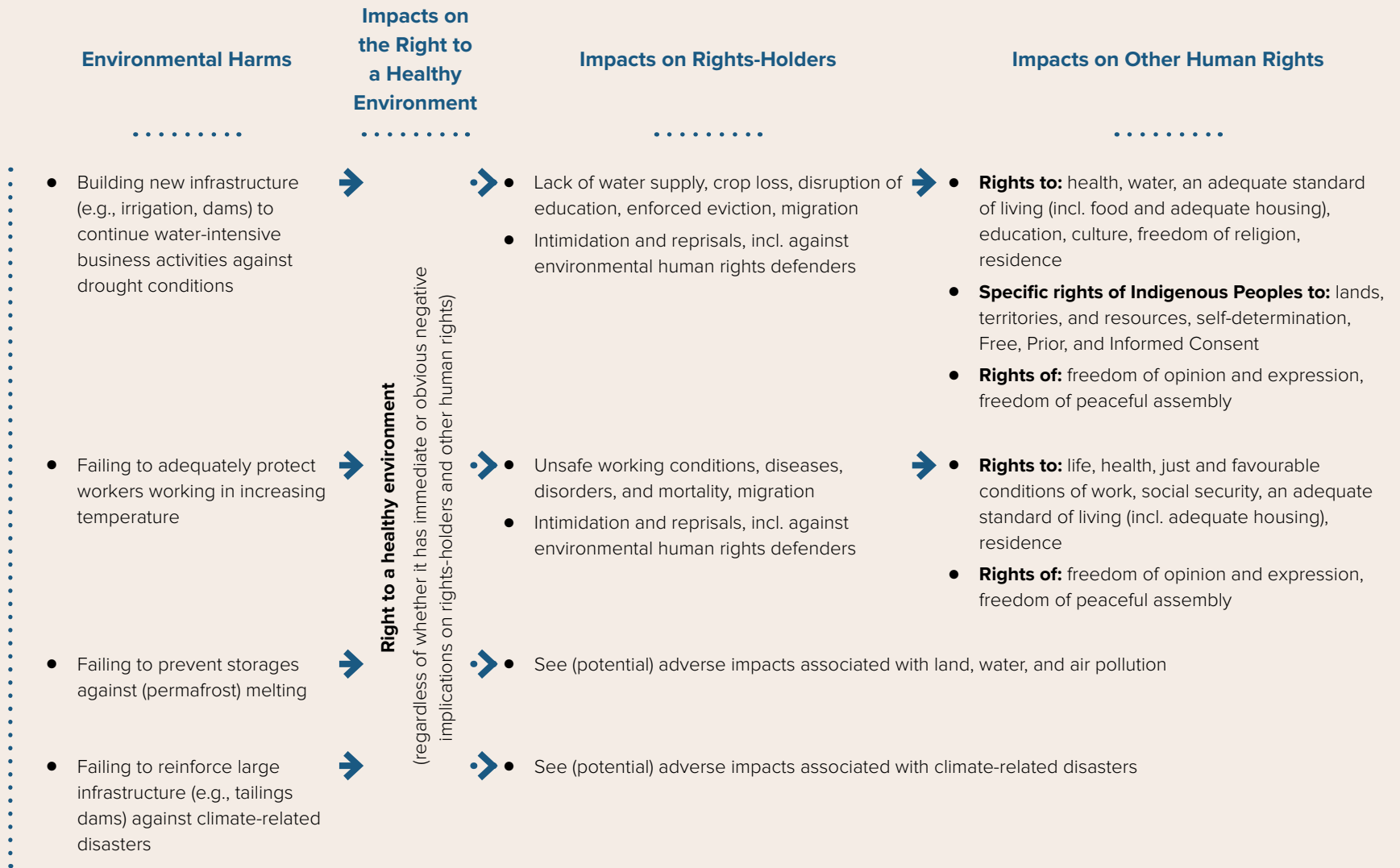


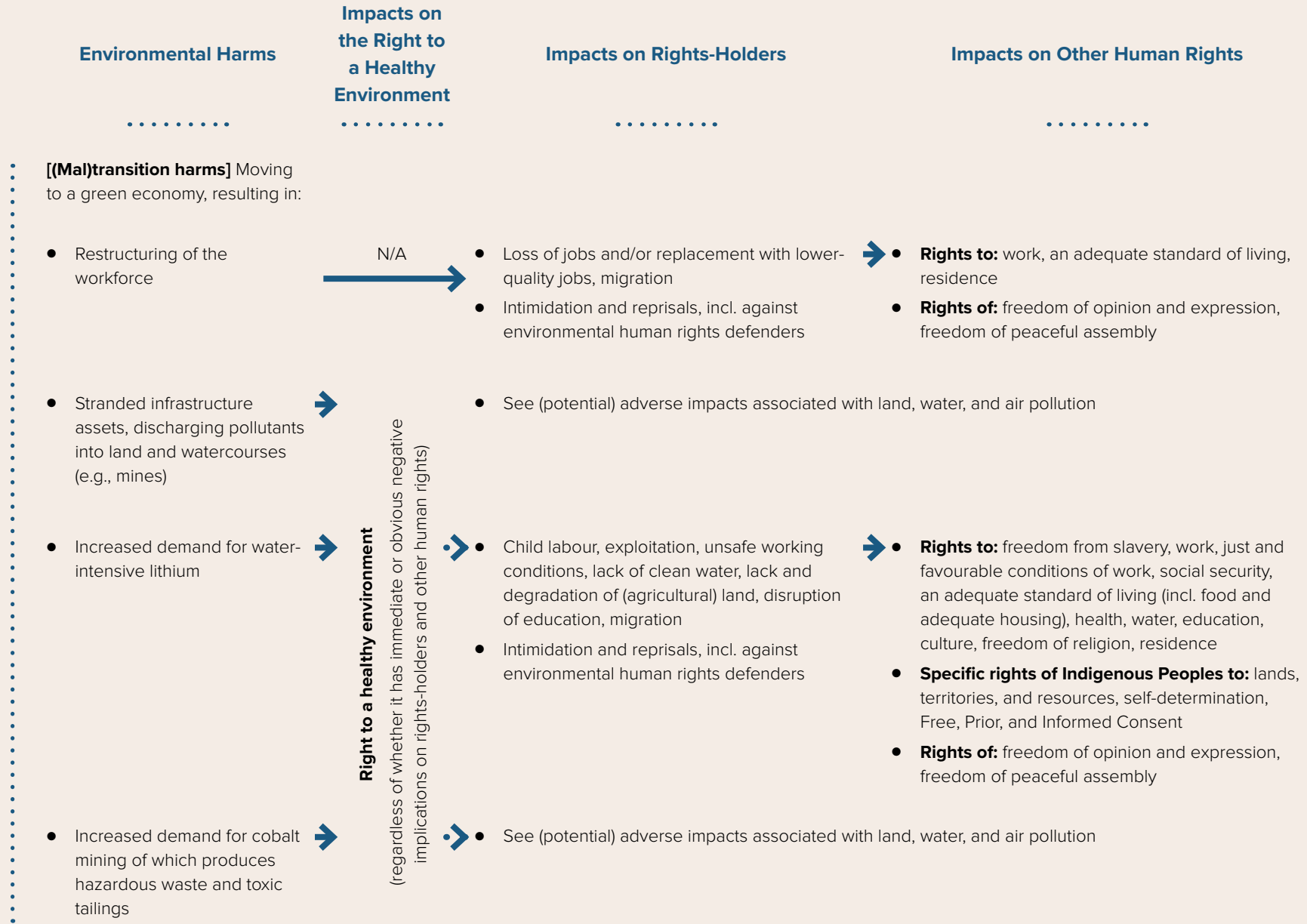
Right to a healthy environment
 (regardless of whether it has immediate or obvious negative implications on rights-holders and other human rights)



Climate Change



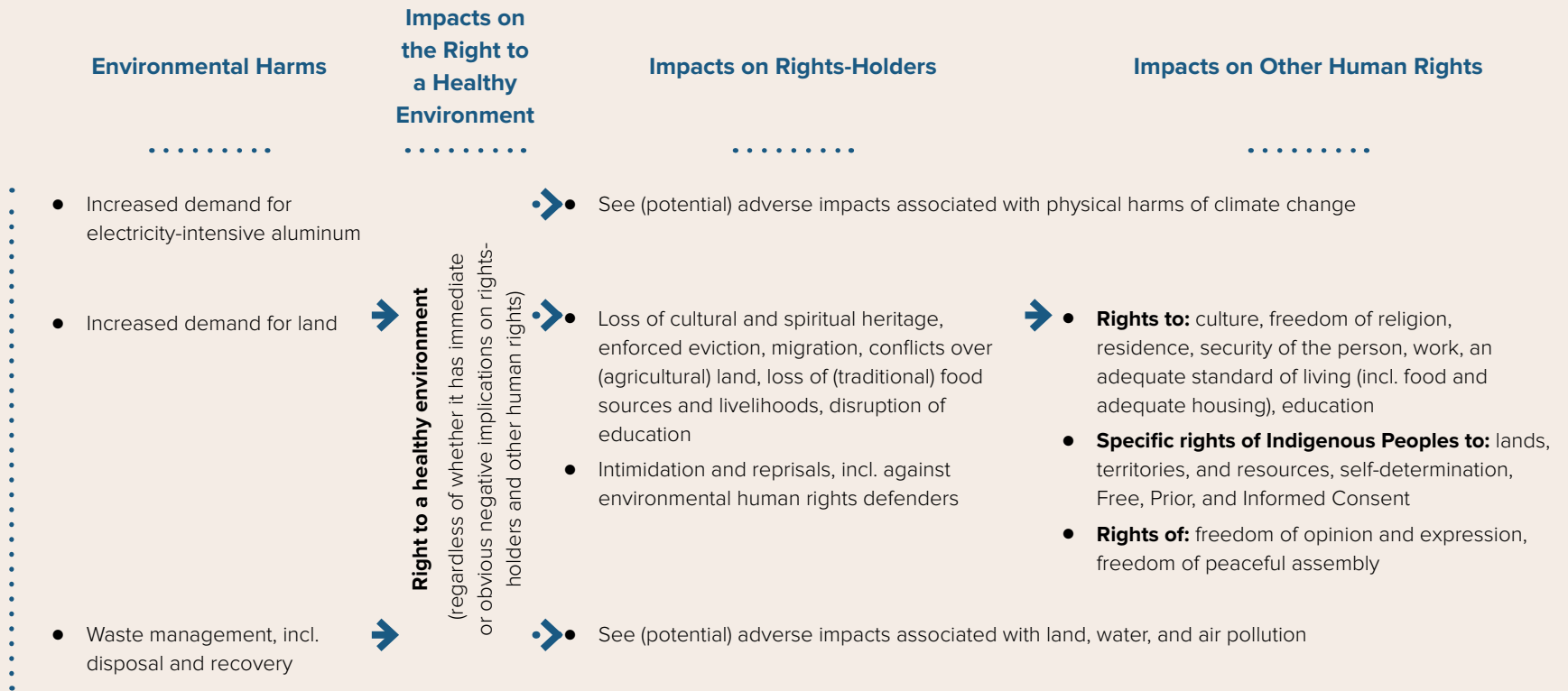




Right to a healthy environment
 (regardless of whether it has immediate or obvious negative implications on rights-holders and other human rights)



Climate Change



Right to a healthy environment
 (regardless of whether it has immediate or obvious negative implications on rights-holders and other human rights)



Biodiversity Loss

Environmental Harms

- ➔ **[Physical harms]** Conversion of natural ecosystems into urban areas, and infrastructure projects, conversion of complex diverse ecosystems into mono-cultures, industrial overexploitation (overhunting, overharvesting), introduction of alien invasive species, pest control, land, water, and air pollution, incl. with (post-consumer) plastics and micro-plastics
- ➔ **[Harms associated with utilization of genetic and biological resources]** Unauthorized appropriation of genetic and biological resources, and traditional knowledge, innovation, and practice

Impacts on the Right to a Healthy Environment

Right to a healthy environment

(regardless of whether it has immediate or obvious negative implications on rights-holders and other human rights)

Impacts on Rights-Holders

- ➔ Loss of (traditional) food sources and livelihoods, loss of traditional medicine sources, increased exposure to pollutants and pathogens, increased vulnerability to climate-related disasters, diseases, disorders, and mortality, infertility, miscarriage, and birth defects, disruption of education, loss of cultural and spiritual heritage, migration
Intimidation and reprisals, incl. against environmental human rights defenders
- ➔ Lack of access to fair and equitable shared benefits, abuse of intellectual property of Indigenous Peoples, loss of (traditional) food sources and livelihoods, loss of traditional medicine sources, disruption of education, migration
Intimidation and reprisals, incl. against environmental human rights defenders

Impacts on Other Human Rights

- ➔ ● **Rights to:** life, health, water, work, family, an adequate standard of living (incl. food and adequate housing), education, culture, freedom of religion, residence
- **Specific rights of Indigenous Peoples to:** lands, territories, and resources, self-determination, Free, Prior, and Informed Consent
- **Rights of:** freedom of opinion and expression, freedom of peaceful assembly
- ➔ ● **Rights to:** development, health, an adequate standard of living (incl. food and adequate housing), education, culture, freedom of religion, residence
- **Specific rights of Indigenous Peoples to:** lands, territories, and resources, intellectual property over traditional knowledge, self-determination, Free, Prior, and Informed Consent
- **Rights of:** freedom of opinion and expression, freedom of peaceful assembly



Guidance Point 1.5:

Finalization of the list of (potential) adverse impacts

Drawing on internal and/or external human rights expertise, including local experts, civil society organizations, trade unions, community-based groups, and National Human Rights Institutions, conduct meaningful consultations directly with the mapped rights-holders ([See Guidance Point 1.3](#)) or their legitimate representatives, to the extent possible, to:

01. Understand rights-holders' perspective on what constitutes (potential) adverse human rights impacts resulting from environmental harms, and how severe these impacts are ([See Guidance Point 2.1](#));

02. Verify and complement quantitative scientific spatial data ([See Guidance Point 1.2](#)) with qualitative data on lived experiences of (potentially) affected rights-holders and evidence of unforeseen (potential) adverse impacts, including those that are not immediate and/or obvious;

03. Collaborate to finalize the list of (potential) adverse impacts with which your business is involved.

To ensure a comprehensive, contextualized, and nuanced approach to rights-holder engagement in the impact identification and assessment exercise:

- Consult (potentially) affected rights-holders geographically in locations where pollution, (mal)adaptation to climate change, (mal) transition to a green economy, and biodiversity loss may result in (potential) adverse human rights impacts ([See Guidance Point 2.1](#));

- Given the global scope of adverse physical harms of climate change and that everyone is affected by them, consider consulting affected rights-holders located in the areas most vulnerable to climate change* (e.g., by using the [Global Climate Change Index](#) or the [IPCC Interactive Atlas](#));
- Consult children and youth who may represent perspectives on (potential) accumulated and/or delayed adverse impacts – in addition to consultations with them as rights-holders affected by current adverse impacts.

If it is not possible** to directly consult (potentially) affected rights-holders (e.g., concerns over rights-holders' security or privacy), consult reasonable alternatives, such as:

- Credible, independent experts, particularly those with sufficiently deep experience in working with the mapped rights-holders ([See Guidance Point 1.3](#)), such as civil society organizations, trade unions, community-based groups, National Human Rights Institutions, and environmental human rights defenders;
- Credible, independent expert resources, including recognized scientific reports on pollution, climate change, and biodiversity loss (e.g., by the [IPCC](#), [Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services](#), etc.).

*Consider seeking findings from previously-held consultations by other stakeholders (e.g., business peers) relevant to your business' value chain outline ([See Guidance Point 1.1](#)).

**A perceived lack of time and expertise, distance, and difficulty to access should not be the rationale for defaulting from consultations directly with (potentially) affected rights-holders or consulting only a few of them.

Box 05: Examples of qualitative data on lived experiences of (potentially) affected rights-holders to verify and complement quantitative scientific spatial data*

Spatial Data Layer

(See Box 02)

.....

Lived Experiences

.....



**Land
Pollution**

[Current state]

- Land productivity
- Cropping intensity
- Soil quality

[Current state]

- Dependencies on land (food and livelihood security, wellbeing, culture, religion)
- Traditional ownership, other traditional occupation, or use of lands, territories, and resources by Indigenous Peoples
- Proximity to landfills/dumpsites or application of agro-chemicals
- (Changes in) land health and productivity, cropping intensity
- (Changes in) species sites and behaviours
- (Changes in) total fishing, hunting, and foraging hours
- (Changes in) availability of and/or access to traditional medicine sources
- (Changes in) incidents of diseases, disorders, and mortality
- (Changes in) incidents of infertility, miscarriage, and birth defects
- (Changes in) life expectancy
- (Changes in) housing (loss of housing/homelessness, accommodation in temporary shelters/camps, informal settlements)
- (Changes in) education
- (Changes in) migration
- Incidents of intimidation and reprisals

[Projection]

- Future (e.g., in 2030 or 2050) of land
And food and livelihood security, wellbeing, family, housing, education, culture, religion, and residence dependent on it



**Water
Pollution**

[Current state]

- Water stress
- Groundwater decline
- Ecologically and biologically significant marine areas
- Total fishing hours
- Coral reef connectivity

[Current state]

- Dependencies on water, incl. groundwater (water, food, and livelihood security, wellbeing, culture, religion)
- Traditional ownership, other traditional occupation, or use of lands, territories, and resources by Indigenous Peoples
- (Changes in) water quantity, flow, and quality
- (Changes in) total water collection hours
- (Changes in) species sites and behaviours
- (Changes in) total fishing, hunting, and foraging hours
- (Changes in) irrigated land (health and productivity, cropping intensity)
- (Changes in) livestock water sources
- (Changes in) availability of and/or access to traditional medicine sources
- (Changes in) incidents of diseases, disorders, and mortality
- (Changes in) incidents of infertility, miscarriage, and birth defects
- (Changes in) life expectancy
- (Changes in) housing (loss of housing/homelessness, accommodation in temporary shelters/camps, informal settlements)
- (Changes in) education
- (Changes in) migration
- Incidents of intimidation and reprisals

[Projection]

- pH at water surface

[Projection]

- Future (e.g., in 2030 or 2050) of water, incl. groundwater
And water, food, and livelihood security, wellbeing, family, housing, education, culture, religion, and residence dependent on it

*The list of spatial data layers (See Box 02) and lived experiences of (potentially) affected rights-holders is not meant to be exhaustive. For lived experiences, a broader spectrum of (potential) adverse impacts, including those accumulated and/or delayed, may be experienced by individual persons, groups, or peoples, highlighting the necessity for a comprehensive, contextualized, and nuanced approach to rights-holder engagement that takes into account the risk of vulnerability and marginalization and intersecting identities.

Spatial Data Layer

(See Box 02)

.....

Lived Experiences

.....



**Air
Pollution**

[Current state]

- Air quality (PM, CO, dust, NHO₃, N₂O, SO₂, Pb, PAH)
- Forrest connectivity

[Projection]

- Surface PM_{2.5}

[Physical harms: current state]

- Fossil fuel energy and materials
- Greenhouse gas emissions
- Sea level change
- Sea surface temperature (anomaly)
- Disasters (floods, extreme heat)
- Coral reef connectivity

[Current state]

- Dependencies on being/working outside (food and livelihood security, wellbeing, culture, religion)
- (Changes in) employment opportunities
- Traditional ownership, other traditional occupation, or use of lands, territories, and resources by Indigenous Peoples
- (Changes in) air quality
- (Changes in) access to traditional medicine sources
- (Changes in) incidents of diseases, disorders, and mortality
- (Changes in) incidents of infertility, miscarriage, and birth defects
- (Changes in) life expectancy
- (Changes in) housing (loss of housing/homelessness, accommodation in temporary shelters/camps, informal settlements)
- (Changes in) education
- (Changes in) migration
- Incidents of intimidation and reprisals

[Projection]

- Future (e.g., in 2030 or 2050) of air And food and livelihood security, wellbeing, family, housing, education, culture, religion, and residence dependent on being/working outside

[Physical harms: current state]

- Dependencies on climate and being/working outside or inside with no cooling systems (water, food, and livelihood security, wellbeing, culture, religion)
- Traditional ownership, other traditional occupation, or use of lands, territories, and resources by Indigenous Peoples
- Proximity to low-lying areas, coastlines, areas prone to severe storms, and large infrastructure
- (Changes in) sea level, weather patterns, frequency and severity of climate-related disasters
- (Changes in) land health and productivity, cropping intensity
- (Changes in) species sites and behaviours
- (Changes in) availability of and/or access to traditional medicine sources
- (Change in) damages to infrastructure
- (Changes in) incidents of injuries, diseases, disorders, and mortality
- (Changes in) life expectancy
- (Changes in) housing (loss of housing/homelessness, accommodation in temporary shelters/camps, informal settlements)
- (Changes in) education
- (Change in) migration
- Incidents of (gender-based) violence
- Incidents of intimidation and reprisals



**Climate
Change**

Spatial Data Layer

(See Box 02)

.....

[Physical harms: projection]

- Sea level
- Temperature (minimum and maximum)
- Precipitation
- Surface wind
- Sea surface temperature

Lived Experiences

.....

[Physical harms: projection]

- Future (e.g., in 2030 or 2050) of climate And water, food, and livelihood security, wellbeing, security of the person, housing, education, culture, religion, and residence dependent on it (incl. on being/working outside or inside with no cooling systems)

[(Mal)adaptation harms]

- Dependencies on being/working outside or inside with no cooling systems (food and livelihood security, wellbeing, culture, religion)
- Traditional ownership, other traditional occupation, or use of lands, territories, and resources by Indigenous Peoples
- Proximity to low-lying areas, coastlines, areas prone to severe storms, and large infrastructure
- Proximity to permafrost
- (Changes in) incidents of diseases, disorders, and mortality, incl. associated with heat stress
- (Changes in) housing (loss of housing/homelessness, accommodation in temporary shelters/camps, informal settlements)

In addition, see lived experiences (both on the current state and projection) associated with land and water pollution

[(Mal)transition harms]

- Dependencies on high-carbon jobs (livelihood security and wellbeing)
- (Changes in) employment opportunities
- Incidents of land grabbing
- Incidents of conflicts over (agricultural) land
- (Changes in) housing (loss of housing/homelessness, accommodation in temporary shelters/camps, informal settlements)

In addition, see lived experiences (both on the current state and projection) associated with land, water, and air pollution



Climate Change



Spatial Data Layer

(See Box 02)

[Physical harms: current state]

- Ecosystem type
- Ecosystem integrity
- Ecosystem change
- Ecosystem importance (critical habitat, ecologically or biologically significant areas, protected areas, conservation areas)
- Wildlife corridors
- Distribution of rare/endangered species
- Ecologically and biologically significant marine areas
- Coral reef connectivity

[Physical harms: projection]

- Biodiversity intactness

Lived Experiences

[Physical harms: current state]

- Dependencies on biodiversity and individual species (food and livelihood security, wellbeing, culture, religion)
- Traditional ownership, other traditional occupation, or use of lands, territories, and resources by Indigenous Peoples
- (Changes in) species sites and behaviours
- (Change in) wildlife corridors
- (Change in) distribution of rare/endangered species
- (Changes in) total fishing, hunting, and foraging hours
- (Changes in) availability of and/or access to traditional medicine sources
- (Changes in) incidents of diseases, disorders, and mortality
- (Changes in) incidents of infertility, miscarriage, and birth defects
- (Changes in) life expectancy
- (Changes in) housing (loss of housing/homelessness, accommodation in temporary shelters/camps, informal settlements)
- (Changes in) education
- (Change in) migration
- Incidents of intimidation and reprisals

[Physical harms: projection]

- Future (e.g., in 2030 or 2050) of biodiversity and individual species And food and livelihood security, wellbeing, family, housing, education, culture, religion, and residence dependent on them

[Harms associated with utilization of genetic and biological resources: current state]

- Dependencies on the genetic or biological resource used/patented by the business (food and livelihood security, wellbeing, culture, religion)
- Traditional ownership or use of resources by Indigenous Peoples
- (Change in) distribution of the genetic or biological resource used/patented by the business
- (Change in) availability of and/or access to genetic or biological resources used/patented by the business, incl. for traditional medicine (e.g., prices)

[Harms associated with utilization of genetic and biological resources: projection]

- Future (e.g., in 2030 or 2050) of the genetic or biological resource used/patented by the business

In addition, see lived experiences (both on the current state and projection) associated with biodiversity loss



Biodiversity Loss

Box 06: Features of meaningful consultations* directly with (potentially) affected rights-holders

Starts with a consultation on 'how to consult' enabling rights-holders to define their own processes, structures, and representation for the consultation

Frames dialogue, incl. by asking rights-holders to define the questions to ask

Communicates to rights-holders with information on how their participation will influence the decision(s) in advance and is timed to ensure their possibility of influencing the decision(s)

Provides rights-holders with complete, timely, and accessible information that accurately reflects the scientific consensus and capacity-building support they need to participate in a meaningful way

Ensures diversity of participants at least based on gender, age, national/ethnic origin, and disability status

Uses gender-, age-, disability-, culturally-, literacy-sensitive, and trauma-informed formats and techniques and the local language(s)

Considers venues, timing, and other arrangements (e.g., childcare, transportation) that eliminate barriers to participation and are approved by rights-holders

Support recovery costs incurred for rights-holders' participation

Is free from discrimination, manipulation, coercion, and intimidation (e.g., presence of local regulatory authorities or security forces during the consultation)

Establishes a safeguarding framework to protect rights-holders from (potential) intimidation and reprisals, particularly when consulting environmental human rights defenders

When consulting children and youth, establishes a child safeguarding framework to protect them from violence, incl. sexual violence, exploitation and abuse, violation of privacy, and exposure without consent, etc. by applying the [UNICEF Tool for Businesses on 'Engaging Stakeholders on Children's Rights'](#)

Well documents inputs disaggregated by vulnerability and marginalization, taking into account intersecting identities

Reports back in a timely way to those who participated with how their participation influenced a business' decisions and clarification of next steps

Has a well-defined and functioning mechanism for grievances about the conduct of the consultation

Is ongoing as part of human rights due diligence with environmental dimensions, recognizing that rights-holders' perspective and (potential) adverse human rights impacts resulting from environmental harms may change over time

*Consultations in the framework of a business' impact identification and assessment exercise and following essential components of human rights due diligence with environmental dimensions do not replace Free, Prior, and Informed Consent, and should not be construed as such. However, consultations with (potentially) affected Indigenous Peoples can be complemented with a process of seeking their Free, Prior, and Informed Consent and agreement on just and fair compensation in line with the [UN Declaration on the Rights of Indigenous Peoples](#).



Guidance Point 1.6:

Ongoing process

As human rights due diligence with environmental dimensions is an ongoing, iterative process that aims to promote continuous improvement of business practices to prevent and mitigate their (potential) adverse human rights impacts, including those resulting from environmental harms, conduct the impact identification and assessment exercise, including the selection of general areas ([See Guidance Point 1.4](#)), of (potential) adverse impacts with which your business is involved at least **annually** or more frequently if risks of severe adverse impacts exist ([See Guidance Point 2.1](#)).

Additionally, key moments in your business' own activities and activities of its value chain in connection with your business' operations, products, or services should trigger a reconsideration of (potential) adverse impacts. Such key moments include, for example:

Internal factors



- New activity/activity change/closure
- New business relationship/relationship change/termination
- Market-entry/exit
- New product or service/change in product or service
- New site/site change/closure

External factors



- New regulation/regulatory change
- New judicial decision
- Disaster
- Rising social tensions/conflict

Essential Component 02

‘ACT’

Guiding Principle 19:

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



Environmental dimensions of Guiding Principle 19:

Take appropriate actions to prevent and mitigate (potential) adverse human rights impacts resulting from environmental harms, including the right to a healthy environment, with which your business is involved.

CROSS-CUTTING GUIDANCE:

- 01. Take a rights-holders-centered approach to addressing (potential) adverse human rights impacts resulting from environmental harms with which your business is involved:** use and increase leverage to effect change in the wrongful practices of another entity or party through and/or alongside which your business is involved in (potential) adverse impacts resulting from environmental harms and make decisions on continuing or ending business relationships in the best interest of and in consultation directly with (potentially) affected rights-holders;
- 02. Evaluate the category of your business' involvement in (potential) adverse human rights impacts resulting from environmental harms and on an ongoing basis:** recognizing that the category of involvement in (potential) adverse human rights impacts resulting from environmental harms may change over time, evaluate your business' category of involvement in them and respond on an ongoing basis;
- 03. Take a proactive approach to preventing and mitigating (potential) adverse human rights impacts resulting from environmental harms with which your business is involved:** use human rights due diligence with environmental dimensions to develop a proactive 'early-warning' system that timely and effectively addresses any (potential) adverse human rights impact resulting from environmental harms with which your business is involved if the situation occurs.



Guidance Point 2.1:

Prioritization of (potential) adverse impacts for response

Businesses should prevent and mitigate all (potential) adverse human rights impacts resulting from environmental harms with which they are involved.

Where your business cannot prevent and mitigate all identified (potential) adverse impacts with which it is involved (See [Guidance Points 1.4](#) and [1.5](#)) at the same time, first seek to prevent and mitigate those that are most **severe** or where the delayed response would make them irremediable, and could draw on internal and/or external human rights, environmental, and compliance expertise.

The most severe (potential) adverse human rights impacts mean those that would be greatest in terms of:

- **Scale:** how grave or serious the adverse human rights impacts are (may be); and/or
- **Scope:** number of individual persons, groups, or peoples that are or will be adversely affected; and/or
- **Remediability:** how hard it will (may) be to restore those affected to a situation at least the same as, or equivalent to, the situation before the adverse human rights impacts.

An assessment of the severity of environmental harms sourced or worsened by your business' own activities and activities of its value chain in connection to your business' operations, products, or services can be a useful indicator of where there may be severe (potential) adverse human rights impacts resulting from them.

Box 07: Examples of the severity of environmental harms

	Examples of Scale	Examples of Scope	Examples of Remediability
 Land Pollution	Extent of harms on land health and productivity	Geographic reach of land pollution	Degree to which restoration/regeneration of land is possible and practicable Length of time restoration/regeneration will take
 Water Pollution	Extent of harms on water, incl. groundwater, quantity, flow, and quality	Geographic reach of water pollution	Degree to which restoration/regeneration of water, incl. groundwater, is possible and practicable Length of time restoration/regeneration will take
 Air Pollution	Extent of harms on air quality	Geographic reach of air pollution	Degree to which restoration/regeneration of air is possible and practicable Length of time restoration/regeneration will take
 Climate Change	<p>[Physical harms] Adverse physical harms of climate change are proven to qualify as global in scope and highly severe, and, therefore, adverse human rights impacts resulting from them should be prioritized for a business' response</p> <p>[(Mal)adaptation harms] Extent of environmental harms in connection with (mal)adaptation to climate change</p> <p>[(Mal)transition harms] Extent of environmental harms in connecting with (mal)transition to a green economy</p>	<p>[(Mal)adaptation harms] Geographic reach of environmental harms in connection with (mal) adaptation to climate change</p> <p>[(Mal)transition harms] Geographic reach of environmental harms in connection with (mal) transition to a green economy</p>	<p>[(Mal)adaptation and (mal)transition harms] Degree to which restoration/regeneration of the environment is possible and practicable Length of time restoration/regeneration will take</p>
	<p>[Physical harms] Extent of ecosystem degradation and biodiversity loss Extent of changes in species composition</p> <p>[Harms associated with utilization of genetic and biological resources] Extent of environmental harms in connection with the use/patent of genetic or biological resources, traditional knowledge, innovation, and practice Proportion of the used genetic or biological resources</p>	<p>[Physical harms] Geographic reach of ecosystem degradation and biodiversity loss Number of species impacted</p> <p>[Harms associated with utilization of genetic and biological resources] Geographic reach of environmental harms in connection with the use/patent of genetic or biological resources, traditional knowledge, innovation, and practice Geographic coverage of the genetic or biological resources used/patented</p>	<p>[Physical harms] Degree to which restoration/regeneration of ecosystems and biodiversity is possible and practicable Length of time restoration/regeneration will take</p> <p>[Harms associated with utilization of genetic and biological resources] Degree to which restoration/regeneration of the genetic or biological resources used/patented is possible and practicable Length of time restoration/regeneration will take</p>
 Biodiversity Loss			

After assessing the severity, your business may consider the **likelihood** of the potential adverse human rights impacts resulting from environmental harms with which it is involved: how likely they are to exist or to occur.



Box 08: Examples of factors* (external to a business) that can increase the likelihood of potential adverse human rights impacts resulting from environmental harms

Issue-Specific Factors



Land Pollution

- Absence of laws and regulations to prevent and control contamination of land with hazardous substances or their inconsistency with international standards
- Absence of regular national monitoring of soil quality
- Absence of laws, regulations, and targets on solid, liquid, and hazardous waste collection, treatment, and management or their inconsistency with international standards
- Absence of laws, regulations, and targets on the use of recycled material or their inconsistency with international standards
- Absence of laws and regulations on extended producer responsibility or their inconsistency with international standards
- Absence of national chemicals risk management systems
- Permitted hazardous substances
- Absence of environmental controls/legally-binding limits on pollutant production
- Waste exports or pollutant imports
- Countenance of the creation of 'sacrifice zones'
- Presence of other business activities cumulatively contributing to land pollution
- Pre-existing land pollution



Water Pollution

- Absence of laws and regulations to prevent and control contamination with hazardous substances and inequitable extraction of water or their inconsistency with international standards
- Absence of regular national state-of-the-water assessments
- Absence of national legally-binding standards for safe drinking water and wastewater effluent quality
- Absence of national legally-binding standards for collection, treatment, and reuse of wastewater, agricultural runoff, and sludge management
- Absence of laws and regulations on extended producer responsibility or their inconsistency with international standards
- Permitted hazardous substances
- Absence of environmental controls/legally-binding limits on pollutant production
- Waste exports or pollutant imports
- Proximity of a business' own activities and activities of its value chain in connection to a business' operations, products, or services to areas of water stress
- Presence of other business activities cumulatively contributing to water pollution
- Pre-existing water pollution



Air Pollution

- Absence of laws and regulations to prevent and control of emissions and exposure to hazardous air quality or their inconsistency with international standards
- Absence of regular national monitoring of air quality
- Absence of regular national assessments of types and sources of air pollution
- Absence of national legally-binding standards for ambient air quality, in line with the [WHO Guidelines](#)
- Absence of environmental controls/legally-binding limits on pollutant emissions
- Waste exports or pollutant imports
- Presence of other business activities cumulatively contributing to air pollution
- Pre-existing air pollution, incl. non-anthropogenic air pollutions (e.g., sand and dust storms)

Cross-Cutting Factors



- Weak law enforcement mechanisms
- Lack of legal protection and access to justice of vulnerable and marginalized rights-holders
- Lack of recognition of the work, legal protection, and access to justice of environmental human rights defenders
- Weak justice system
- Closed, repressed, or obstructed civic space
- Absence of National Human Rights Institutions or their inconsistency with the [Paris Principles](#)
- Corruption
- High inequality and poverty
- Conflict/post-conflict, and fragile contexts
- Absence of national and local response mechanisms and resources for emergency situations
- Absence of plans, policies, regulations, or other measures related to Business and Human Rights – national or regional
- Absence of laws and regulations penalizing and discouraging greenwashing and misleading claims or labels related to the environment
- Poor track record, low (management) capacities, unsophistication of systems and processes of value chain entities and parties

*The absence of the external factors exemplified in Box 08 should not serve as a basis for excluding potential adverse human rights impacts resulting from environmental harms.

Issue-Specific Factors

Cross-Cutting Factors



Climate Change

- **[Physical harms]** Adverse physical harms of climate change and human rights impacts resulting from them are proven to qualify as highly likely, and, therefore, should be prioritized for action
- **[(Mal)adaptation harms]** Absence of laws and regulations to adapt to climate change in a human rights-based manner or their inconsistency with international standards
- Absence of laws and regulations on disaster risk management incl. climate-related disaster risk reduction or their inconsistency with international standards
- Absence of regular national climate-related disaster monitoring
- Absence of national early warning systems
- Location of a business own activities and activities of its value chain in connection to a business' operations, products, or services in areas most vulnerable to climate change
- Location of a business own activities and activities of its value chain in connection to a business' operations, products, or services in low-lying areas, coastlines, areas prone to severe storms
- Proximity of a business' own activities and activities of its value chain in connection to a business' operations, products, or services to areas of water stress
- Proximity of a business' own activities and activities of its value chain in connection to a business' operations, products, or services to permafrost
- **[(Mal)transition harms]** Absence of laws and regulations to achieve national energy transition targets in a just and human rights-based manner that, *inter alia*:
 - Require businesses to respect human rights when designing or implementing transition programmes
 - Include mandatory human rights due diligence with environmental dimensions
 - Require businesses to prevent and mitigate (potential) adverse human rights impacts resulting from environmental harms on Indigenous Peoples and others at heightened risk of vulnerability and marginalization, incl. by obtaining mandatory Free, Prior and Informed Consent and agreement on just and fair compensation
- Or their inconsistency with international standards
- Absence of national green mineral strategies
- Absence of formalization of artisanal and small-scale mining



Biodiversity Loss

- **[Physical harms]** Absence of laws and regulations to prevent damaging, destroying, or diminishing ecosystems and biodiversity or their inconsistency with international standards
- Absence of laws and regulations to protect rare/endangered species
- Absence of regular national monitoring of state of biodiversity and threats to biodiversity
- Proximity of a business' own activities and activities of its value chain in connection to a business' operations, products, or services to areas of rapid decline in integrity, areas of high biodiversity importance (e.g., protected areas, critical habitat, rare/endangered species, [Natural World Heritage](#) sites), areas of water stress
- Presence of other business activities cumulatively contributing to biodiversity loss
- Pre-existing biodiversity loss
- **[Harms associated with utilization of genetic and biological resources]**
- Absence of national strategies on the preservation and protection of traditional knowledge, innovation, and practice
- Absence of national 'Access and Benefit Sharing' schemes

Unlike 'traditional' business' risk management, which prioritizes those (potential) adverse impacts with both a high severity and a high likelihood, in human rights due diligence, including with environmental dimensions, severity has a greater weighting than likelihood, so, if prioritization is to take place, the most severe (potential) adverse human rights impacts resulting from environmental harms should be prioritized for the response, even if their likelihood is low.

Prioritize (potential) adverse impacts with which your business is involved for response based on their severity, regardless of at what level of the value chain they occur.

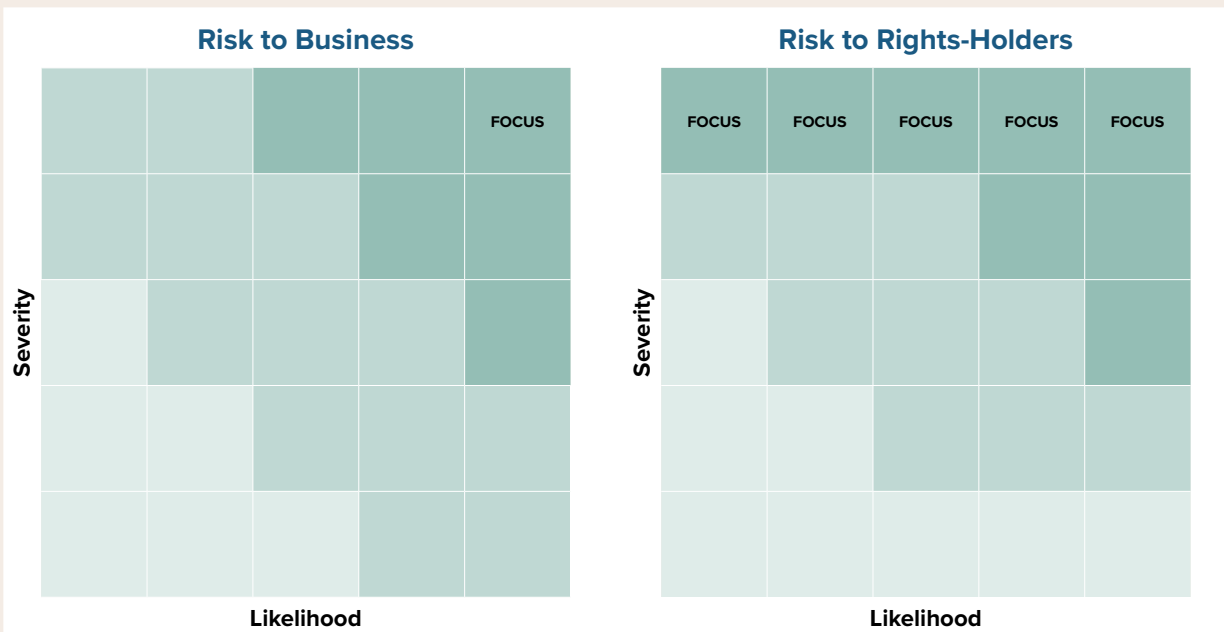
Box 09: Difference between 'traditional' business due diligence and 'human rights due diligence', including with environmental dimensions

'Traditional' Business Due Diligence

.....

'Human Rights Due Diligence', incl. with Environmental Dimensions

.....





Guidance Point 2.2:

Involvement in (potential) adverse impacts

There are three categories of your business' involvement in (potential) adverse human rights impacts resulting from environmental harms:

01. Causation: the business can cause (potential) adverse impacts where its activities on its own remove or reduce the ability of individual persons, groups, or peoples to exercise and enjoy their human rights, individually or collectively, for example, where the business' own activities alone are sufficient to result in (potential) adverse impacts;

02. Contribution: the business can contribute to (potential) adverse impacts through its own activities – through and/or alongside other entities and parties.

Contribution may imply an element of 'causality', for example, that the business' activities influenced another entity or party in such a way as to make (potential) adverse impacts more likely;

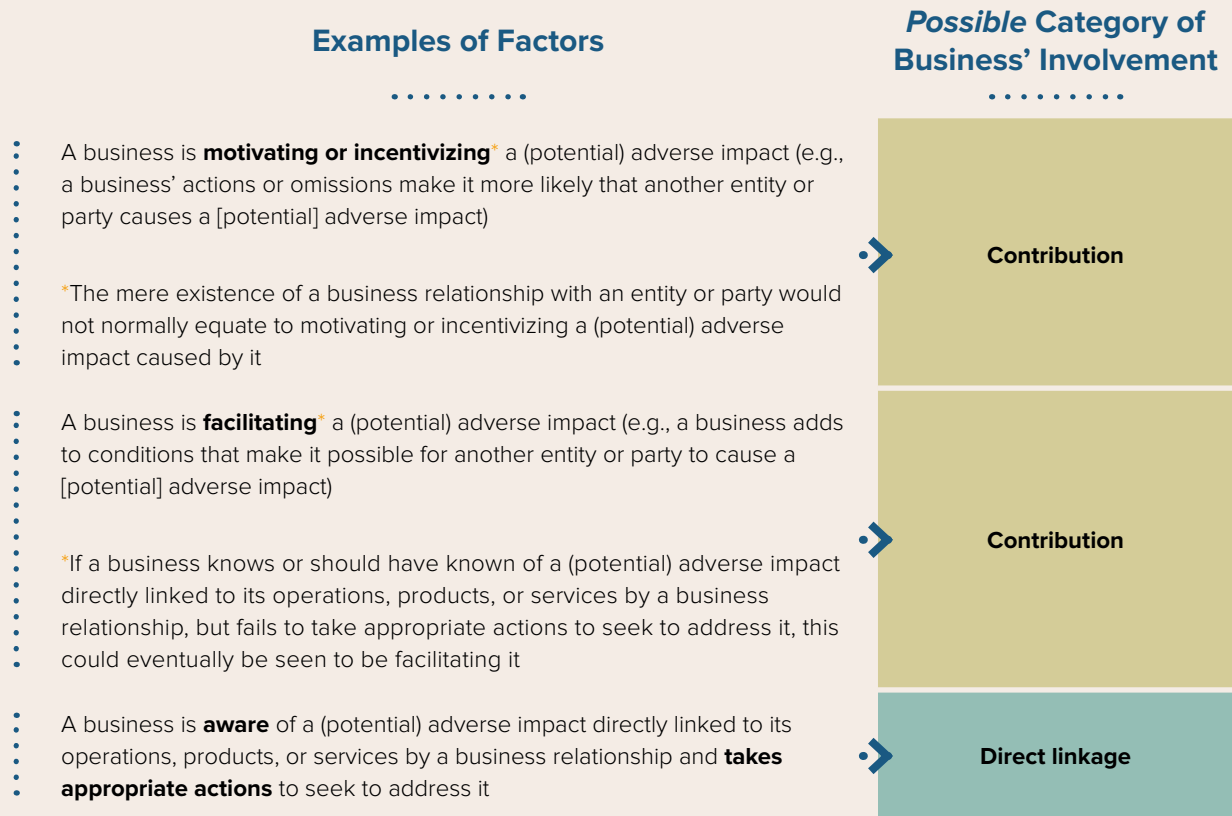
03. Direct linkage: the business does not cause or contribute to (potential) adverse impacts, those impacts are nevertheless directly linked to its operations, products,

or services through business relationships, including with business partners, value chain, and any other non-State or State entities;

The mere existence of business relationships does not automatically mean that there is a direct linkage between (potential) adverse impacts and the business' operations, products, or services. The direct linkage needs to be between the operations, products, or services of the business and the (potential) adverse impacts themselves.

In practice, there is a continuum between 'contribution' to and 'direct linkage' with (potential) adverse impacts ([See Box 10](#)). The business' involvement in (potential) adverse impacts may shift over time, depending on its own actions and omissions. For example, if your business identifies or is made aware of an ongoing adverse impact that is directly linked to its operations, products, or services through a business relationship, yet over time fails to take appropriate actions to seek to address it, it could eventually be seen to be facilitating the continuance of the situation and thus be in a situation of 'contributing'.

Box 10: Examples of factors* that may influence the continuum between ‘contribution’ to and ‘direct linkage’ with (potential) adverse human rights impacts resulting from environmental harms

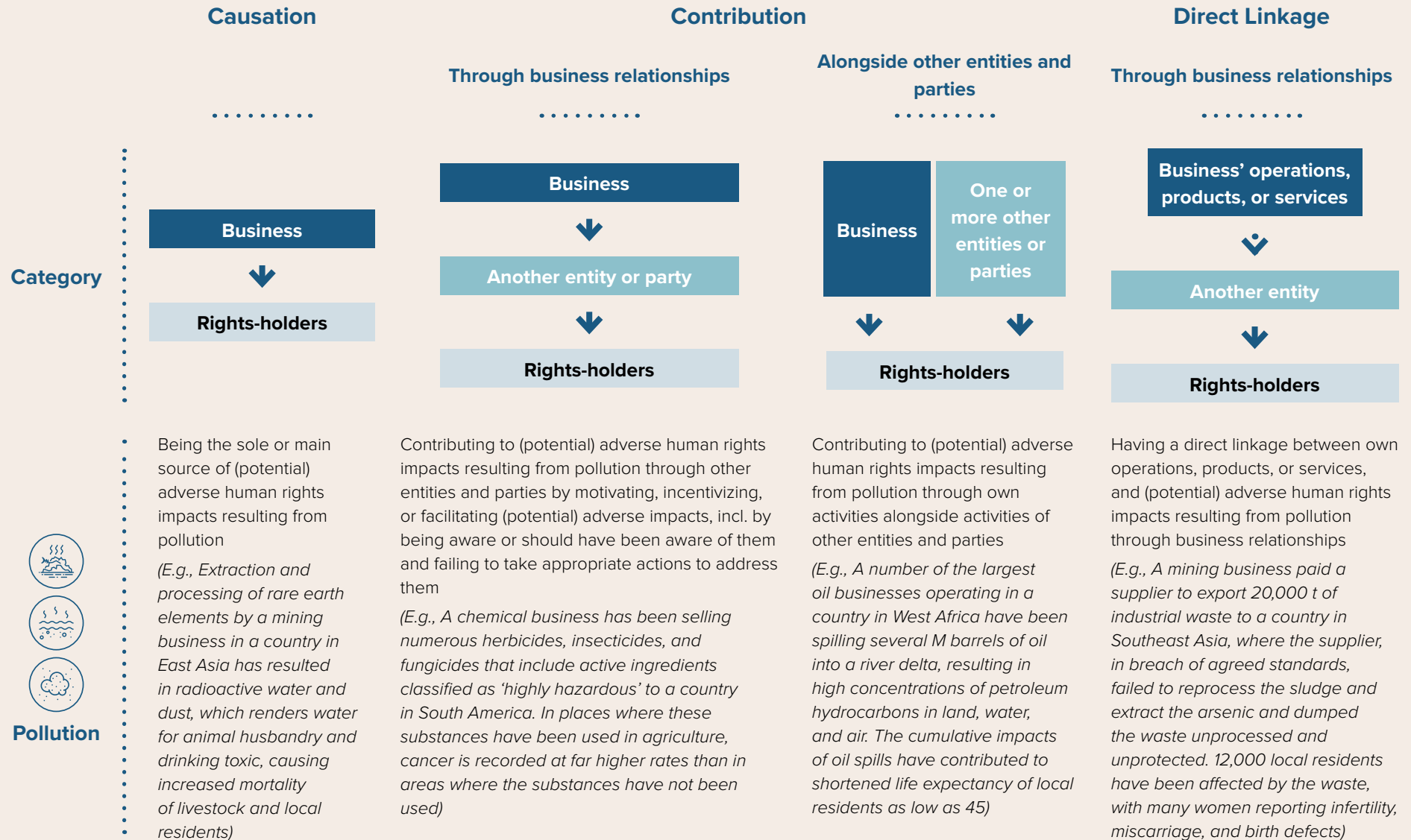


*Box 10 does not provide an exhaustive list of scenarios that would fall within one category of a business’ involvement in (potential) adverse impacts or the other, but rather sets some examples of factors that may be used to determine whether a business is contributing to or has a direct linkage to an adverse impact.

As each category of a business’ involvement has different implications for the nature of its response ([See Guidance Point 2.3](#)), drawing on internal and/or external human rights and environmental expertise, identify the category of your business’ involvement in each (potential) adverse impact ([See Guidance Points 1.4](#) and [1.5](#)) to determine appropriate actions to address them.



Box 11: Examples* of categories of a business' possible involvement in (potential) adverse human rights impacts resulting from environmental harms



*Recognizing that identifying the category of a business' involvement in (potential) adverse impacts is a complex exercise that should be based on context-specific information, the examples in Box 11 may be placed under different columns depending on certain facts.



Climate Change

Causation

.....

• **[Physical harms]** Not applicable as no business can be the sole or main source of (potential) adverse human rights impacts resulting from physical harms of climate change

Contribution

Through business relationships

.....

• **[Physical harms]** Contributing to (potential) adverse human rights impacts resulting from physical harms of climate change *in parallel* with other entities and parties, e.g., by generating certain volumes of greenhouse gases ([See more examples in Box 04](#)):

• **[SCOPE 01 EMISSIONS]** Greenhouse gas emissions from sources the business owns or controls:

- Generation of electricity, heat, or steam
- Physical or chemical processing
- Transportation of materials, products, waste, and employees
- Fugitive emissions

• **[SCOPE 02 EMISSIONS]** Greenhouse gas emissions from the generation of purchased electricity that is consumed in owned or controlled equipment or operations

• **[SCOPE 03 EMISSION]** Depending on the context, (potential) adverse human rights impacts resulting from physical harms of climate change may be contributed to or having a direct linkage with certain volumes of greenhouse gases from:

- Extraction and production of purchased materials and fuels
- Transport-related activities (e.g., purchased materials or goods, purchased fuels, employee business travel, employees commuting to and from work, sold products, waste)
- Electricity-related activities (e.g., extraction, production, and transportation of fuels consumed in the generation of electricity, purchase of electricity that is sold to an end use, generation of electricity that is consumed in a transmission and distribution system)
- Leased assets, franchises, and outsourced activities
- Use of sold products and services
- Waste disposal

Alongside other entities and parties

.....

Direct Linkage

Through business relationships

.....



Climate Change

Causation

.....

[(Mal)adaptation harms]
 Being the sole or main source of (potential) adverse human rights impacts resulting from (mal) adaptation
(E.g., Due to the increased temperature and permafrost melting, 20,000 t of diesel leaked into a river in the Arctic after a fuel tank of a mining business collapsed, causing the loss of traditional sources of food of riverside indigenous fishers and hunters and their families)

[(Mal)transition harms]
 Being the sole or main source of (potential) adverse human rights impacts resulting from (mal)transition
(E.g., An energy business built a solar power facility on the lands sacred to indigenous tribes in a country in North America with no Free, Prior, and Informed Consent and agreement on just and fair compensation, digging up, relocating, and damaging buried artifacts and relics)

Contribution

Through business relationships

.....

[(Mal)adaptation harms] Contributing to (potential) adverse human rights impacts resulting from (mal) adaptation through other entities and parties by motivating, incentivizing, or facilitating (potential) adverse human rights impacts, incl. by being aware or should have been aware of them and failing to take appropriate actions to address them
(E.g., Despite the common risks of adverse impacts on water shortages associated with conventional cotton production in the Aral Sea Sub-Region, a clothing business has been sourcing cotton from a supplier in a country in the Aral Sea Sub-Region against drought conditions. This has contributed to forced migration driven by the Aral Sea and overall water crisis in the Sub-Region)

[(Mal)transition harms] Contributing to (potential) adverse human rights impacts resulting from (mal) transition through other entities and parties by motivating, incentivizing, or facilitating (potential) adverse human rights impacts, incl. by being aware or should have been aware of them and failing to take appropriate actions to address them
(E.g. Despite the common risks of adverse impacts associated with sourcing water-intensive lithium, a producer of battery electric vehicles has been sourcing lithium from mining businesses in a country of South America that have failed to apply the latest technologies to minimize water use for direct lithium extraction, contributing to water scarcity in the mining areas. With water available further away from local villages and requiring more time to collect, school enrollment, particularly among girls, has declined)

Alongside other entities and parties

.....

[(Mal)adaptation harms]
 Contributing to (potential) adverse human rights impacts resulting from (mal)adaptation through own activities alongside activities of other entities and parties
(E.g., Due to extreme rainfalls, 10 dams owned and controlled by different businesses, maladapted to climate change-related precipitation, breached in a country in South Asia. The floods affected 30 M people and more than 1,500 lost their lives)

[(Mal)transition harms]
 Contributing to (potential) adverse human rights impacts resulting from (mal)transition through own activities alongside activities of other entities and parties
(E.g., Due to the plan of a coal-dependent country in Southern Africa, 12 coal plants are to retire by 2030 cumulatively contributing to the estimated loss of more than 120,000 high-carbon jobs. Without retraining and relocation schemes targeting older persons, they may face age discrimination as they will search for new jobs)

Direct Linkage

Through business relationships

.....

[(Mal)adaptation harms] Having a direct linkage between own operations, products, or services and (potential) adverse human rights impacts resulting from (mal)adaptation through business relationships
(E.g., A sub-contractor of a constructing business in a country in Middle East made migrant workers at a stadium construction site work through record-high temperature in the direct sun, with no protective equipment and only one cool-down rest in a 10-hour shift, counter to contract obligations. Many of the workers became ill and can no longer continue to work, losing livelihoods and their place with the sub-contractor)

[(Mal)transition harms] Having a direct linkage between own operations, products, or services and (potential) adverse human rights impacts resulting from (mal)transition through business relationships
(E.g., Due to increasing demand for wind power plants, a supplier of a construction business of Balsa wood in a country in South America has been illegally logging the Amazon rainforest belonging to indigenous communities. A young environmental human rights defender protesting against the logging by the supplier has been receiving death threats on social media)

Causation

Contribution

Direct Linkage

Through business relationships

Alongside other entities and parties

Through business relationships

.....

.....

.....

.....

.....

[Physical harms] Being the sole or main source (potential) adverse human rights impacts resulting from of biodiversity loss
(E.g., A cocoa plantation in a country in West Africa has been replacing old-growth forests, incl. protected areas, for the plantation expansion, and destroying the habitat of chimpanzees. The decline in the numbers of chimpanzees as key seeds dispersers in the area has caused the decline in yields of more than 30 wild fruiting species used in medicine by traditional households)

[Physical harms] Contributing to (potential) adverse human rights impacts resulting from biodiversity loss through other entities and parties by motivating, incentivizing, or facilitating (potential) adverse human rights impacts, incl. by being aware or should have been aware of them and failing to take appropriate actions to address them
(E.g., Despite the common risks of adverse impacts associated with unrecyclable plastic sachet packaging and public campaigns against it in a country in Southeast Asia, a consumer goods manufacturer and supplier has been using unrecyclable plastic sachet packaging to sell single servings of shampoo, toothpaste, laundry detergent, and other basics there, which pile up in landfills and spill out from urban waterways into the ocean, contributing to the decline of fish, seabirds, and turtles and rise in poverty of coastal communities dependent on them for food and livelihoods)

[Physical harms] Contributing to (potential) adverse human rights impacts resulting from biodiversity loss through own activities alongside activities of other entities and parties
(E.g., 6,500 small dams along the Amazon basin in a country in South America owned and controlled by different businesses cumulatively have been breaking up free-flowing rivers into a chain of reservoirs and stagnant pools conducive for mosquitos breeding and contributing to a rise of malaria in riverside communities)

[Physical harms] Having a direct linkage between own operations, products, or services and (potential) adverse human rights impacts resulting from biodiversity loss through business relationships
(E.g., A bank made a loan to a supermarket chain that has been selling endangered bluefin tuna sourced from a fishery business in a country in Southeast Asia. The loss of bluefin tuna as a top predator in the marine food chain may destabilize the underwater food web, leading to the decrease of the population of vast numbers of other marine species and loss of thousands of fishing jobs in the region and globally)



Biodiversity Loss

Causation

Contribution

Direct Linkage

Through business relationships

Alongside other entities and parties

Through business relationships

[Harms associated with utilization of genetic and biological resources]

Being the sole or main source of (potential) adverse human rights impacts resulting from misappropriation of genetic or biological resources, traditional knowledge, innovation, and practice

(E.g., Despite the explicit reference to the use of Artemisia Judaica by traditional medicine in North Africa as an infusion for the treatment of 'wasting disease' in the patent application, a pharmaceutical business received a patent without providing fair and equitable shared benefits to traditional communities there)

[Harms associated with utilization of genetic and biological resources]

Contributing (potential) adverse human rights impacts resulting from to misappropriation of genetic or biological resources, traditional knowledge, innovation, and practice through other entities and parties by motivating, incentivizing, or facilitating (potential) adverse human rights impacts, incl. by being aware or should have been aware of them and failing to take appropriate actions to address them

(E.g., Despite the public criticism of a business patented a leather alternative made from a fruit unique to traditional communities in a country in Southeast Asia without providing fair and equitable shared benefits to them, an apparel and footwear business partnered with them to produce 'sustainable' footwear)

[Harms associated with utilization of genetic and biological resources]

Contributing to (potential) adverse human rights impacts resulting from misappropriation of genetic or biological resources, traditional knowledge, innovation, and practice through own activities alongside activities of other entities and parties

(E.g., The world's 'discovery' of quinoa's high nutritional values has resulted in a rise in global demand and rapid increase of market price, with a big number of businesses purchasing the crop from two countries in South America. The price has made quinoa inaccessible for local communities dependent on it for food and livelihoods, with increased rates of anemia among women in reproductive age)

[Harms associated with utilization of genetic and biological resources]

Having a direct linkage between own operations, products, or services, and (potential) adverse human rights impacts resulting from misappropriation of genetic or biological resources, traditional knowledge, innovation, and practice through business relationships

(E.g., A joint venture invested in an agricultural business for research and development of a process to manage plant fungi, which received a patent for Neem oil used for centuries by farmers in South Asia without providing fair and equitable shared benefits to them, counter to contract obligations)



**Biodiversity
Loss**



Guidance Point 2.3:

Response to (potential) adverse impacts

Each category of your business' involvement in (potential) adverse human rights impacts resulting from environmental harms ([See Guidance Point 2.2](#)) has different implications for the nature of its response:

- **Causation:** Where your business causes (potential) adverse impacts, it should take appropriate actions to prevent or cease them.

Where your business causes actual adverse impacts, it should provide for or cooperate in the remediation;

- **Contribution:** Where your business contributes to (potential) adverse impacts, it should take appropriate actions to prevent or cease its contribution and use and increase leverage ([See Guidance Point 2.5](#)) to prevent and mitigate any remaining (potential) adverse impact to the greatest extent possible.

Where your business contributes to actual adverse impacts, it should provide for or cooperate in the remediation, which may be appropriate to its share in the responsibility for the adverse impact;

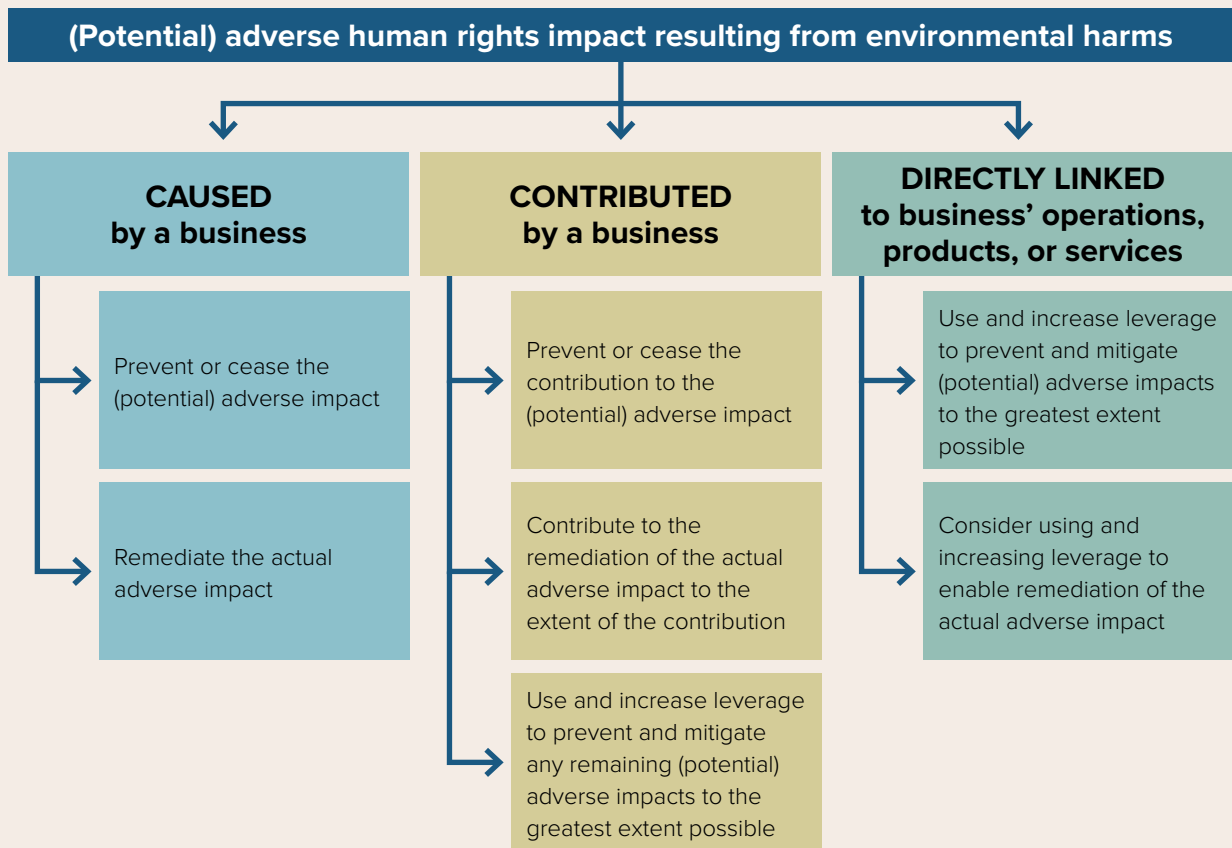
- **Direct linkage:** Where (potential) adverse impacts are directly linked to your business' operations, products, or services through business relationships, your business should seek to prevent and mitigate them by using and increasing its leverage ([See Guidance Point 2.5](#)).

If your business lacks the leverage to prevent and mitigate the (potential) adverse impacts and is unable to increase it, it should consider ending the business relationships* ([See Guidance Point 2.6](#)), taking into account credible assessments of (potential) adverse impacts of doing so.

Where (potential) adverse impacts are directly linked to your business' operations, products, or services through business relationships, the responsibility to respect human rights does not require that your business itself provide for remediation, although it may take a role in doing so. However, your business should consider using and increasing its leverage ([See Guidance Point 2.5](#)) to enable remediation.

*While ending business relationships ([See Guidance Point 2.6](#)) may need to be considered as part of a strategy to preventing and mitigating (potential) adverse impacts in situations of 'contribution' and 'direct linkage', this may not be the best way of addressing them. In some circumstances, businesses should be encouraged to stay, engage, and use whatever leverage they can obtain ([See Guidance Point 2.5](#)) to prevent and mitigate (potential) adverse impacts and bring about positive human rights and environmental outcomes, rather than disengaging from problematic business relationships and/or contexts.

Box 12: Response to (potential) adverse human rights impacts resulting from environmental harms, depending on the category of businesses' involvement in them



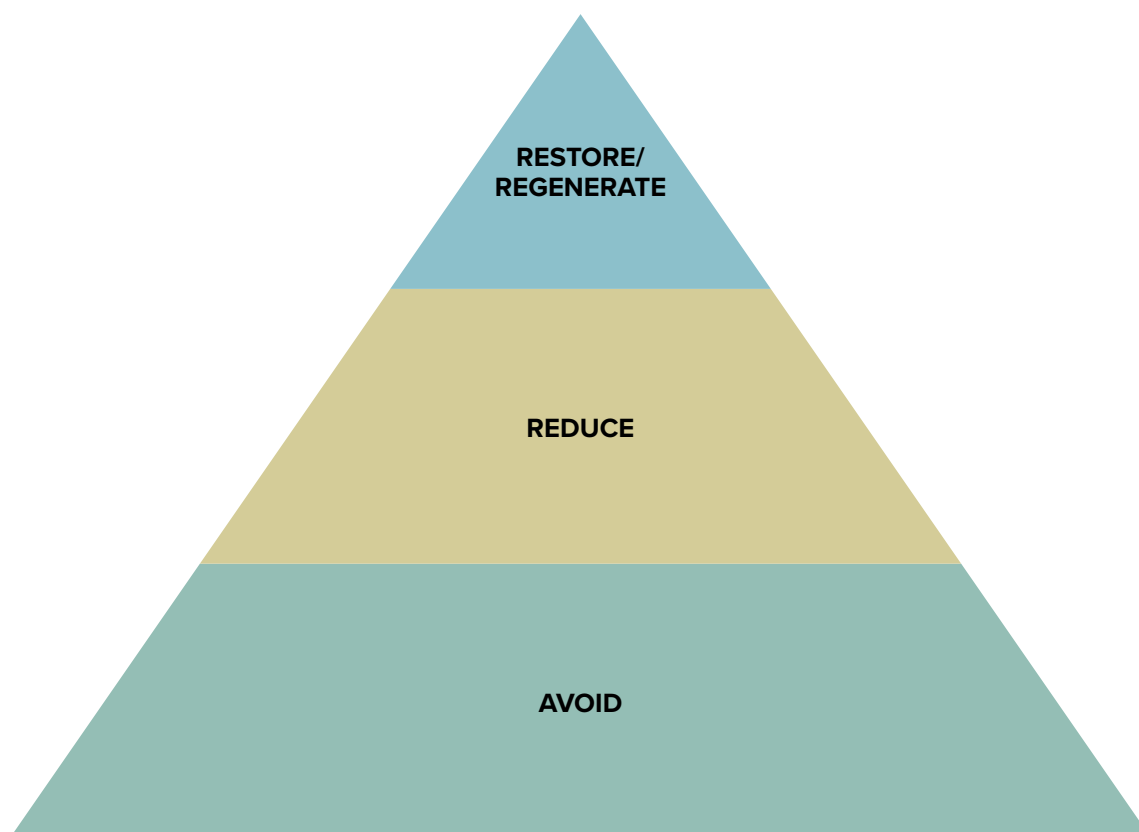
To address (potential) adverse human rights impacts resulting from environmental harms with which your business is involved, your business should consider addressing environmental harms.

To address environmental harms – with and without immediate or obvious negative implications on rights-holders – caused or contributed by your business, drawing on internal and/or external environmental expertise, your business could consider determining appropriate actions based on the mitigation and conservation hierarchies :

- **Avoid:** all environmental harms that can be avoided should be;
- **Reduce:** where your business fails to entirely avoid environmental harms, such harms should be reduced from their baseline value; for the part of the environmental harms that cannot be avoided, ‘restoration’ and/or ‘regeneration’ actions should be applied;
- **Restore/Regenerate*:** where your business fails to avoid and reduce environmental harms, such harms should be remediated** through ‘restoration’ and/or ‘regeneration’ actions.

*‘Restoration’ and ‘regeneration’ actions are the last step in the mitigation and conservation hierarchies and are meant to be the last resort.

**To remediate actual adverse human rights impacts resulting from environmental harms caused or contributed by your business, in addition to environmental remediation through ‘restoration’ and/or ‘regeneration’ actions, provide for or cooperate in remediation to adversely affected rights-holders through legitimate processes ([See Box 14](#)).



Determined appropriate actions to address environmental harms with which your business is involved should not create any additional environmental harms and adverse human rights impacts resulting from them. To ensure they are effective and rights-holders-centered, as well as apply traditional knowledge, innovation, and practice, consider determining them in consultation directly with (potentially) affected rights-holders ([See Guidance Points 1.3 and 1.5](#)).

Box 13: Examples of actions to address environmental harms based on the mitigation and conservation hierarchies



**Land
Pollution**

AVOID

.....

- **Spatial techniques:** Avoid implementing or secure business activities within a particular area (e.g., avoid locating hazardous waste sites in low-lying areas and areas prone to severe storms)
- **Temporal techniques:** Avoid implementing or secure business activities during a particular season or time period (e.g., avoid applying agro-chemicals with toxic and heavy metals, especially during the wet season)
- **Technological techniques:** Implement alternative project designs, using different production, packaging, and distribution processes, or different chemical inputs (e.g., treat solid waste before dumping it in landfills/dumpsites)

REDUCE

.....

- **Spatial techniques:** Reduce implementing business activities within a particular area (e.g., reduce the application of hazardous agro-chemicals in close proximity to residential areas)
- **Temporal techniques:** Reduce implementing business activities during a particular season or time period (e.g., reduce the application of non-organic de-icing chemicals during winter)
- **Technological techniques:**
 - Implement alternative project designs, using different production and distribution processes, or different chemical inputs (e.g., reduce hazardous wastewater with on-site recycling)
 - Change the product design, incl. for reducing packaging waste (e.g., reduce dependence on single-use packaging through designing products to be packaging-free or introducing reusable packaging)
 - Apply the extended producer responsibility model to reduce waste at source and improve end-of-life waste outcomes (e.g., establish collection centers for e-waste)

RESTORE/REGENERATE

.....

- **Biological treatment (bioremediation):** use metabolic activities of plants and micro-organisms
- **Chemical treatment** (e.g., chemical oxidation)
- **Physical treatment:**
 - Physical clean-up of (post-consumer) plastic pollution
 - Encapsulation (e.g., cover the contaminated land with layers of concrete, lime, or synthetic textiles)
 - Washing
 - Thermal desorption (e.g., heating)

AVOID

.....

- **Spatial techniques:** Avoid implementing or secure business activities within a particular area (e.g., stack solid manure on a concrete pad above the seasonal high-water table)
- **Temporal techniques:** Avoid implementing or secure business activities during a particular season or time period (e.g., site aboveground outdoor storage tanks in an open-sided shed to avoid runoff, especially in the wet season)
- **Technological techniques:** Implement alternative project designs, using different production, packaging, and distribution processes, or different chemical inputs (e.g., treat wastewater before discharging it to receiving watercourses)



Water
Pollution

REDUCE

.....

- **Spatial techniques:** Reduce implementing business activities within a particular area (e.g., reduce cleansing of drains or washing concrete mixers in close proximity to watercourses)
- **Temporal techniques:** Reduce implementing business activities during a particular season or time period (e.g., reduce agro-chemical granules and liquids on impervious surfaces such as driveways in the wet season)
- **Technological techniques:**
 - Implement alternative project designs, using different production, packaging, and distribution processes, or different chemical inputs (e.g., reduce the usage of hazardous chemicals with safer alternatives)
 - Change the product design, incl. for reducing packaging waste
 - Apply the extended producer responsibility model to reduce waste at source and improve end-of-life waste outcomes

RESTORE/REGENERATE

.....

[Surface water]

- **Ecological treatment:** use metabolic activities of plants and micro-organisms (e.g., ecological floating bed or constructed wetlands)
- **Chemical treatment** (e.g., acid–alkali neutralization)
- **Physical treatment:**
 - Physical clean-up of (post-consumer) plastic pollution
 - Dredging sediment
 - Mechanical algal removal
 - Aeration
 - Water diversion

[Groundwater]

- **Biological treatment (bioremediation):** use metabolic activities of plants and micro-organisms
- **Chemical treatment** (e.g., chemical oxidation)
- **Physical treatment:**
 - Pump-treat
 - Air sparging
 - Soil excavation
 - Permeable reactive barrier



**Air
Pollution**

AVOID



- **Spatial techniques:** Avoid implementing or secure business activities within a particular area (e.g., avoid emitting air pollutants in areas with numerous and widespread sources of air pollution, incl. heavily populated areas)
- **Temporal techniques:** Avoid implementing or secure business activities during a particular season or time period (e.g., avoid crop residue burning from previous season, especially during winter)
- **Technological techniques:** Implement alternative project designs, using different production, packaging, and distribution processes, or different chemical inputs (e.g., employ abatement techniques such as regenerative thermal oxidizer to destroy pollutants before they are released into the air)

[Physical harms]

Technological techniques:

- Avoid producing and using fossil fuels and producing greenhouse gas emissions, incl. by implementing alternative project designs, using different production and distribution processes (e.g., use electricity produced only from a subset of renewable resources)
- Avoid destroying carbon sinks that absorb greenhouse gases (e.g., deforestation)
- Avoid using carbon offsets



**Climate
Change**

REDUCE



- **Spatial techniques:** Reduce implementing business activities within a particular area (e.g., reduce the emission of air pollutants in close proximity to downwind residential areas)
- **Temporal techniques:** Reduce implementing business activities during a particular season or time period (e.g., reduce the emission of air pollutants in the pollutants concentration peak hours of the monsoon season)
- **Technological techniques:** Implement alternative project designs, using different production, packaging, and distribution processes, or different chemical inputs (e.g., use biogas recovery systems to reduce methane emissions from livestock waste)

[Physical harms]

Technological techniques:

Phase out using fossil fuels and producing greenhouse gas emissions, incl. by:

- Implementing alternative project designs, using different production, packaging, and distribution processes (e.g., improve energy efficiency of manufacturing plants by installing LEDs)
- Changing the product design, incl. for reducing packaging waste
- Applying the extended producer responsibility model to reduce waste at source and improve end-of-life waste outcomes

RESTORE/REGENERATE



- **Biological treatment (bioremediation):** use metabolic activities of plants and micro-organisms
- **Chemical treatment** (e.g., absorption, photocatalytic oxidation)
- **Physical treatment:**
 - Air filtration
 - Electrostatic precipitation
 - Ionization

[Physical harms]

- Ecological restoration (e.g., reforestation)
- Supporting individual species recovery
- Regenerative agriculture and aquaculture
- Rehabilitation of degraded lands (e.g., restoration of a river shoreline with native planting)
- Replenishment of freshwater systems



Climate Change

AVOID



[(Mal)adaptation harms]

- **Spatial techniques:** Avoid implementing or secure business activities within a particular area (e.g., avoid building coastal systems such as sea walls in low-lying coastal areas that enable more development in high disaster-risk and further risks)
- **Temporal techniques:** Avoid implementing or secure business activities during a particular season or time period (e.g., provide a preventive cool-down rest for workers working outside in increasing temperature)
- **Technological techniques:** Implement alternative project designs, using different production, packaging, and distribution processes (e.g., use a smartphone app to track crop progress and facilitate insurance payouts)

[(Mal)transition harms]

- **Spatial techniques:** Avoid implementing or secure business activities within a particular area (e.g., afforestation on the indigenous communities' collectively held lands with no Free, Prior, and Informed consent and agreement on just and fair compensation)
- **Temporal techniques:** Avoid implementing or secure business activities during a particular season or time period (e.g., avoid extracting rare earth in the wet season due to watershed runoff)
- **Technological techniques:** Implement alternative project designs, using different production, packaging, and distribution processes (e.g., use compostable bamboo and mycelium blades for wind turbines)

REDUCE



[(Mal)adaptation harms]

- **Spatial techniques:** Reduce implementing business activities within a particular area (e.g., reduce groundwater irrigation in areas projected to have more intense drought conditions)
- **Temporal techniques:** Reduce implementing business activities during a particular season or time period (e.g., reinforce tailing dams against heavy rainfall and floods in the wet season)
- **Technological techniques:** Implement alternative project designs, using different production, packaging, and distribution processes (e.g., use cooling devices such as thermosiphons to protect oil storages built on permafrost)

[(Mal)transition harms]

- **Spatial techniques:** Reduce implementing business activities within a particular area (e.g., reduce sourcing cobalt from informal artisanal mines characterized by massive stripping of overburden and burning bushes)
- **Temporal techniques:** Reduce implementing business activities during a particular season or time period (e.g., reduce aluminum production during peak demand hours arising above base loads supplied by wind and solar energy)
- **Technological techniques:** Implement alternative project designs, using different production, packaging, and distribution processes (e.g., apply a new technology of direct lithium extraction requiring almost no water)

RESTORE/REGENERATE



[(Mal)adaptation harms]

- Ecological restoration
- Supporting individual species recovery
- Regenerative agriculture and aquaculture
- Rehabilitation of degraded lands
- Replenishment of freshwater systems

[(Mal)transition harms]

- Ecological restoration
- Supporting individual species recovery
- Regenerative agriculture and aquaculture
- Rehabilitation of degraded lands
- Replenishment of freshwater systems

AVOID



[Physical harms]

- **Spatial techniques:** Avoid implementing business activities within or sourcing from a particular area (e.g., avoid siting a wind farm on a seabirds feeding route)
- **Temporal techniques:** Avoid implementing or secure business activities or sourcing during a particular season or time period (e.g., avoid sourcing fruits and vegetables grown in the periods of water stress)
- **Technological techniques:** Implement alternative project designs, using different production, packaging, and distribution process, or different chemical inputs (e.g., avoid using bottom trawling in fishing)

[Harms associated with utilization of genetic and biological resources]

Negotiate and jointly develop Mutually Agreed Terms, incl. on fair and equitable shared benefits, with Indigenous Peoples and other communities

REDUCE



[Physical harms]

- **Spatial techniques:** Reduce implementing business activities within or sourcing from a particular area (e.g., reduce sourcing minerals from areas of biological importance)
- **Temporal techniques:** Reduce implementing business activities or sourcing during a particular season or time period (e.g., reduce artificial lighting from beaches during turtle nesting season)
- **Technological techniques:**
 - Implement alternative project designs, using different production, packaging, and distribution process, or different chemical inputs (e.g., increase the use of regenerated cellulose fiber from [post-consumer] cotton-waste)
 - Change the product design, incl. for reducing packaging waste
 - Apply the extended producer responsibility model to reduce waste at source and improve end-of-life waste outcomes

RESTORE/REGENERATE



[Physical harms]

- Ecological restoration
- Supporting individual species recovery
- Regenerative agriculture and aquaculture
- Rehabilitation of degraded lands
- Replenishment of freshwater systems
- Allowance for ecological permeability (e.g., demolishing a dam to allow free-flow river and open up fish habitat)

[Harms associated with utilization of genetic and biological resources]

- Ecological restoration
- Supporting individual species recovery
- Regenerative agriculture and aquaculture
- Rehabilitation of degraded lands
- Replenishment of freshwater systems



**Biodiversity
Loss**

Box 14: Outcome and process of remediation of actual adverse human rights impacts resulting from environmental harms (in addition to environmental remediation through ‘restoration’ and/or ‘regeneration’ actions)

Where a business identifies (through human rights due diligence, incl. with environmental dimensions, or other means) that it caused or contributed to actual adverse human rights impacts, incl. those resulting from environmental harms, it should provide for or cooperate in their remediation to affected rights-holders through legitimate processes.

Remediation aims to restore the ability of individual persons, groups, or peoples to exercise and enjoy their human rights that have been adversely impacted to the situation they would have been in had the adverse impacts not occurred.

Operational-level grievance mechanisms can be one effective means of enabling remediation for rights-holders affected by adverse impacts when they are:

- **Legitimate:** enabling trust from rights-holders for whose use they are intended and being accountable for the fair conduct of grievance processes
- **Accessible:** being known to all rights-holders for whose use they are intended and providing adequate assistance for those who may face particular barriers to access
- **Predictable:** providing a clear and known procedure with an indicative time frame for each stage, and clarity on the types of process and outcome available and means of monitoring implementation
- **Equitable:** seeking to ensure that aggrieved parties have reasonable access to sources of information, advice, and expertise necessary to engage in a grievance process on fair, informed, and respectful terms
- **Transparent:** keeping parties to a grievance informed about its progress and providing sufficient information about the mechanism’s performance to build confidence in its effectiveness and meet any public interest at stake
- **Rights-compatible:** ensuring that outcomes and remedies accord with internationally recognized human rights
- **A source of continuous learning:** drawing on relevant measures to identify lessons for improving the mechanism and preventing future adverse impacts and grievances
- **Based on engagement and dialogue:** consulting rights-holders for whose use they are intended on their design and performance, and focusing on dialogue as the means to address and resolve grievances

As a part of ongoing human rights due diligence, incl. with environmental dimensions, operational-level grievance mechanisms can support businesses in **(01)** identifying and assessing (potential) adverse human rights impacts, incl. those resulting from environmental harms ([See Guidance Points 1.4 and 1.5](#)), **(02)** tracking the effectiveness of their response to adverse impacts by tracking grievances and remedies ([See Guidance Point 3.1](#)), as well as **(03)** addressing grievances and remediating adverse impacts early and directly, thereby preventing them from compounding and grievances from escalating.





Guidance Point 2.4: **Action Plan**

Consider consolidating determined appropriate actions ([See Guidance Point 2.3](#)) in a stand-alone Action Plan to prevent and mitigate (potential) adverse human rights impacts resulting from environmental harms with which your business is involved, which is recommended to be publicly available and include:

- Assigned responsibility for preventing and mitigating each (potential) adverse impact;
- Timeline for preventing and mitigating each (potential) adverse impact;
- Allocated budget, taking into account both short- (e.g., 1-3 years) and longer-term (e.g., by 2030 or 2050) (potential) adverse impacts;
- Established reporting and oversight processes.



Guidance Point 2.5:

Leverage

In situations of ‘contribution’ to (potential) adverse impacts through and/or alongside other entities and parties, and (potential) adverse impacts’ ‘direct linkage’ to your business’ operations, products, or services through business relationships ([See Guidance Point 2.3](#)), use and increase leverage to prevent and mitigate them.

Leverage can be grouped into five types:

01. Traditional commercial leverage: within activities a business routinely undertakes in commercial relationships, such as contract negotiation/renewal, licensing agreements/renewal, qualification criteria for bidding processes, or disbursement of funds;

02. Broader business leverage: through activities that are not routine or typical in commercial relationships, for example, capacity-building;

03. Leverage together with business partner(s): through collective action with business peers (in or beyond the same sector), including through business associations;

04. Leverage through bilateral engagement: through one-on-one engagements with stakeholders such as a government, international organization, civil society organization, trade union, community-based group, National Human Rights Institution, and an environmental human rights defender;

05. Multi-stakeholder engagement: through collective action with governments, business peers, international organizations, civil society organizations, trade unions, community-based groups, National Human Rights Institutions, and environmental human rights defenders.

Leverage may take time to build and is not a static concept. Just because your business does not have leverage initially does not mean that leverage cannot be built over time. However, to understand how much leverage your business may have and how best it should be used and increased, continuously assess the effectiveness of your business’ leverage efforts ([See Essential Component 03](#)), and if these have not been effective, whether and how they could produce different outcomes. To be credible, such leverage assessments should be informed by consultations directly with (potentially) affected rights-holders ([See Guidance Point 1.5](#)).

If, in situations of ‘contribution’ or ‘direct linkage’, your business lacks leverage to prevent and mitigate (potential) adverse impacts and is unable to increase it, it should consider ending the business relationship ([See Guidance Point 2.6](#)), taking into account credible assessments of (potential) adverse human rights impacts, including those resulting from environmental harms, of doing so.

Box 15: Examples of five types of leverage to prevent and mitigate (potential) adverse human rights impacts resulting from environmental harms to which a business contributes or its operations, products, or services are directly linked

	Traditional	Broader	With Business Partners, incl. through Business Associations	Bilateral Engagement	Multi-Stakeholder Engagement
Cross-Cutting	<ul style="list-style-type: none"> ● Inclusion of terms of a Code of Conduct that reflects human rights and environmental standards in contracts ● Inclusion of a requirement for human rights and environmental self-assessments and audits ● Inclusion of human rights and environmental performance in the broader value chain entity and party evaluation system ● Inclusion of human rights and environmental pre-qualifications in bidding processes for contracts, licenses, or franchise agreements ● Prospect of repeat business or ending a business relationship (e.g., as a consequence for failure to meet contractual obligations) ● Temporary termination of a business relationship or conditions for re-engagement 	<ul style="list-style-type: none"> ● 'Support visits' to help value chain entities and parties adjust to human rights and environmental contractual obligations ● Human rights and environmental capacity-building for value chain entities and parties (e.g., training courses, technical expertise, good practice guides, peer-learning) ● Direct investments in improvements of value chain entities' and parties' performance ● Inclusion of human rights and environmental compliance in procurement/purchasing decision-making 	<ul style="list-style-type: none"> ● Exchange with business peers that face similar value chain issues ● Work with business peers to influence joint value chain entities and parties ● Development of common human rights and environmental standards and approaches, incl. to capacity-building for value chain entities and parties with business peers with overlapping value chains 	<ul style="list-style-type: none"> ● Separate partnerships with international organizations, civil society organizations, trade unions, community-based groups, National Human Rights Institutions, environmental human rights defenders, etc. for assessing and building value chain entities' and parties' capacities and joint problem-solving on complex challenges ● Bilateral engagement with government policy-makers and regulatory authorities, e.g. for a regulatory change and/or better law enforcement 	<ul style="list-style-type: none"> ● Convening a broad range of stakeholders to raise awareness of endemic or deep value chain challenges ● Development of common human rights and environmental standards and approaches, incl. to capacity-building for value chain entities and parties with a broad range of stakeholders



Guidance Point 2.6:

Continuing or ending business relationships

Where your business is involved with (potential) adverse human rights impacts resulting from environmental harms through 'contribution' or 'direct linkage' but lacks leverage or is unable to increase it to prevent and mitigate them, consider ending the business relationship, taking into account credible assessments of (potential) adverse human rights impacts, including those resulting from environmental harms, of doing so.

Many factors may be relevant when deciding whether to end business relationships, including:

01. Cruciality:

- Where a business relationship is **not crucial** to your business, consider ending it and finding a suitable, more human rights- and environment-respecting replacement;
- Where a business relationship is **crucial** to your business (e.g., the upstream value chains entity or party provides a product or service essential for your business for which no reasonable alternative exists), and your business considers remaining in the business relationship, communicate externally ([See Guidance Point 4.1](#)) about the decision-making process used to arrive at that determination, the criteria used, and appropriate actions taken to prevent and mitigate the relevant (potential) adverse impacts.

For as long as your business remains in a business relationship involving (potential) adverse impacts, carry out ongoing human rights due diligence with environmental dimensions and be prepared to accept any financial, reputation, legal, or other consequences. In the longer term, take structure-level appropriate actions to reduce reliance on this relationship;

02. Severity of (potential) adverse impacts:

Where your business considers continuing a business relationship, crucial or not, take into account the severity of (potential) adverse impacts with which your business is involved through it to determine the speed of the entity's or party's positive change. The more severe (potential) adverse impacts, the quicker the entity or party should improve its practices.

To ensure the effectiveness, continuity, and sustainability of the positive change in the entity's or party's practices, to justify the decision to delay ending the business relationship, and to communicate progress ([See Guidance Point 4.1](#)), consider developing a specific improvement plan and support its implementation and tracking ([See Guidance Point 3.2](#));

03. (Potential) adverse consequences:

Where your business considers ending a business relationship with another entity or party, prevent and mitigate any (potential) adverse impacts that may result from **(01)** the termination and **(02)** the manner in which it is done through a separate and distinct impact identification and assessment exercise ([See Essential Component 01](#)). This may require direct engagement with affected rights-holders ([See Guidance Point 1.5](#)) and external expertise, particularly in more complex contexts.

When the decision is made to end a business relationship, treat the termination as a process, manage the consequences of termination, and apply a comprehensive, contextualized, and nuanced approach to external communications about it:

- **Treating termination as a process** involves, for example, preparing for the termination, deciding when and how to do so, and executing the decision, which provides a business with a greater opportunity to use and increase leverage (See [Guidance Point 2.5](#)), for example, by implementing a temporary termination to allow for positive change before a final decision is made, or clarifying conditions under which re-engagement would be possible to create incentives for positive change. Treating termination as a process also provides more time to dedicate to rights-holder engagement (See [Guidance Point 1.5](#)) and to prevent and mitigate any (potential) adverse consequences of the termination;
- **Managing consequences of termination** involves, for example, compliance with applicable national regulations (e.g., legal standards for compensation or entitlements) and support to rights-holders who are (potentially) affected by the termination through the development and implementation of short- and longer-term plans;
- **Applying a comprehensive, contextualized, and nuanced approach to external communications** (See [Essential Component 04](#)) about the termination involves, for example:
 - Accurate and proportionate justifications of the termination, which is fair to other businesses that may have good reasons (e.g., based on conclusions of their own human right due diligence with environmental dimensions) to continue the business relationship with the same entity or party;
 - Appropriate actions to prevent and mitigate (potential) adverse impacts on rights-holders associated with the communication (e.g., if a business communicates that it is ending the business relationship because of protests by environmental human rights defenders, there could be a clear retaliation risk for those defenders and related communities).



Essential Component 03

‘TRACK’

Guiding Principle 20: In order to verify whether adverse human rights impacts are being addressed, business enterprises should track the effectiveness of their response. [...]



Environmental dimensions of Guiding Principle 20:

Track and verify the effectiveness of your business' response to (potential) adverse human rights impacts resulting from environmental harms, including the right to a healthy environment, with which it is involved.



CROSS-CUTTING GUIDANCE:

01. Apply a human rights-based approach to collecting data: when collecting human rights and environmental data, from either internal or external sources, to track the effectiveness of your business’ response to (potential) adverse human rights impacts resulting from environmental harms with which it is involved, apply a human rights-based approach to data, particularly its principles of participation, data disaggregation, self-identification, and privacy :

Participation	<p>Encouraging and facilitating joint tracking or joint fact-finding by both your business and (potentially) affected rights-holders</p> <p>This is especially relevant for contexts where your business and (potentially) affected rights-holders are in dispute about a particular (potential) adverse impact, and rights-holders are unlikely to accept the business’ own tracking of the effectiveness of its response to it</p>
Data disaggregation	<p>Disaggregating data by gender, and, where possible, by the vulnerability and marginalization experienced by (potentially) affected rights-holders in a particular context and taking into account intersecting identities, which may require alternative data collection approaches, and additional indicators (See Guidance Point 3.1)</p>
Self-identification	<p>Collecting data about personal characteristics of (potentially) affected rights-holders directly from the rights-holders to whom the data refers (at the individual’s discretion); and</p> <p>Not creating or reinforcing existing discrimination, bias, or stereotypes exercised against rights-holders, including by denying their identity(ies)</p>
Privacy	<p>Implementing safeguards to protect the security of collected data; and</p> <p>Employing stricter standards of data protection while processing and storing personal data or data disclosing personal characteristics of rights-holders at heightened risk of vulnerability and marginalization, including children, or any other sensitive data</p>

02. Track what is important as opposed to what can be easily tracked: to provide insights into the effectiveness of your business’ response to (potential) adverse human rights impacts resulting from environmental harms with which it is involved, go beyond quantitative data, including scientific evidence, and complete it with qualitative data, including anecdotal evidence and case studies on lived experiences of (potentially) affected rights-holders collected directly from them;

03. Use tracking results to drive continuous improvement in your business’ human rights due diligence with environmental dimensions: analyze quantitative and qualitative data and feed learning across the four essential components of human rights due diligence with environmental dimensions.



Guidance Point 3.1:

Effectiveness indicators

To track the effectiveness of your business' response ([See Guidance Point 2.3](#)) to (potential) adverse human rights impacts resulting from environmental harms ([See Guidance Points 1.4](#) and [1.5](#)) with which it is involved, including the implementation of the Action Plan where it exists ([See Guidance Point 2.4](#)), drawing on internal and/or external human rights, environmental, and compliance expertise, develop business-specific and decision-useful effectiveness indicators, which may include:

- **Incident indicators:** reflect (potential) adverse impacts;
- **Structural indicators:** reflect the adoption/ review of policies, operational guidance, and formal accountabilities for preventing and mitigating (potential) adverse impacts;
- **Process (input) indicators:** reflect specific actions taken to prevent and mitigate (potential) adverse impacts;
- **Outcome indicators:** reflect systematic and longer-term results of actions taken to prevent and mitigate (potential) adverse impacts.

Operational-level grievance mechanisms ([See Box 14](#)) can support your business in tracking incident and other indicators by tracking grievances and remedies related to actual adverse human rights impacts resulting from

environmental harms with which your business is involved.

When developing your business' effectiveness indicators, combine quantitative indicators, including science-based indicators, with qualitative indicators, including indicators reflecting lived experiences of (potentially) affected rights-holders with disaggregation by their gender and, where possible, the vulnerability and marginalization, taking into account intersecting identities. Consultations directly with (potentially) affected rights-holders are essential to collect primary lived experience data ([See Guidance Point 1.5](#)).

A meaningful and consistent comparison of effectiveness indicators requires that your business sets a datum against which to track its response. This datum is referred to as the base year/month for which data are available. Given the interlinked and mutually reinforcing nature of some environmental harms, your business should establish a single base year/month for comprehensive tracking of the effectiveness of its response to those harms and (potential) adverse human rights impacts resulting from them.

For consistent tracking of effectiveness indicators over time, the base year/month datum may need to be recalculated as your business undergoes structural changes such as acquisitions, divestments, and mergers.

Box 16: Examples of indicators to track the effectiveness of a business' response to (potential) adverse human rights impacts resulting from environmental harms with which it is involved

Cross-Cutting

Incident Indicator

.....

[Quantitative]

- Percentage of consulted rights-holders who believe that their human rights, incl. the right to a healthy environment, are (potentially) adversely affected due to environmental harms with which the business is involved, disaggregated by:
 - Gender
 - Age
 - National / ethnic origin
 - Disability
- Number of incidents of intimidation and reprisals associated with (potential) adverse human rights impacts resulting from environmental harms with which the business is involved
- Number of grievances related to actual adverse human rights impacts resulting from environmental harms received and percentage remediated, disaggregated by:
 - Gender
 - Age
 - National / ethnic origin
 - Disability
- Percentage of affected rights-holders satisfied with the remediation outcome or, if not, found the process to be fair and respectful, disaggregated by:
 - Gender
 - Age
 - Ethnicity / Indigenous origin
 - Disability

Structure Indicator

.....

[Quantitative]

- Number of policies and operational guidance integrating human rights and the environment, incl. the right to a healthy environment and the rights of environmental human rights defenders, consistent with international standards in place
- Percentage of bid callings that include human rights and environmental pre-qualifications consistent with international standards
- Percentage of contracts that reflect human rights and environmental provisions consistent with international standards
- Percentage of value chain entity and party evaluation forms that reflect human rights and environmental performance consistent with international standards

Process Indicator

.....

[Quantitative]

- Number of cycles of human rights due diligence with environmental dimensions carried out
- Number of (potentially) affected rights-holders consulted as part of human rights due diligence with environmental dimensions, percentage satisfied with the process, and percentage of those who believe it would be worthwhile to engage with the business in the future, disaggregated by:
 - Gender
 - Age
 - National / ethnic origin
 - Disability
- Number of human rights and environmental audits conducted and percentage of satisfactory audits
- Number of value chain entities and parties trained on human rights due diligence with environmental dimensions, and percentage of participants improved their human rights and environmental capacities
- Number of business relationships ended due to (potential) adverse human rights impacts resulting from environmental harms
- Number of (potentially) affected rights-holders reached with communications as part of human rights due diligence with environmental dimensions and percentage satisfied

Outcome Indicator

.....

[Quantitative]

- Percentage of consulted (potentially) affected rights-holders who believe that the business' human rights and environmental performance has improved, disaggregated by:
 - Gender
 - Age
 - National / ethnic origin
 - Disability
- Percentage of consulted (potentially) affected rights-holders who believe that their exercise and enjoyment of human rights, incl. the right to a healthy environment, individually or collectively, have improved, disaggregated by:
 - Gender
 - Age
 - National / ethnic origin
 - Disability

Cross-Cutting

Incident Indicator

.....

[Qualitative]

- Description of how human rights of consulted rights-holders, incl. the right to a healthy environment, are (potentially) adversely affected due to environmental harms with which the business is involved, disaggregated by:
 - Gender
 - Age
 - Ethnicity / Indigenous origin
 - Disability
- Description of incidents of intimidation and reprisals associated with (potential) adverse human rights impacts resulting from environmental harms with which the business is involved
- Description of grievances related to actual adverse human rights impacts resulting from environmental harms with which the business is involved received and remediated

Structure Indicator

.....

[Qualitative]

- Description of how human rights policy commitment integrates the environment, incl. the right to a healthy environment and the rights of environmental human rights defenders, and its compatibility with international standards
- Description of how functions related to human rights and the environment collaborate and mutually learn to carry out human rights due diligence with environmental dimensions
- Description of systems to screen value chain entities and parties and how they integrate human rights and environment-related criteria consistent with international standards
- Description of channels through which the business can receive grievances related to actual adverse human rights impacts resulting from environmental harms with which the business is involved, processes through which it addresses them and their compatibility with international standards

Process Indicator

.....

[Qualitative]

- Description of time frame of the cycle of human rights due diligence with environmental dimensions
- Description of general areas, if any, selected to determine the focus of the cycle of human rights due diligence with environmental dimensions and process of their selection
- Description of (potentially) affected rights-holders and the process of their identification
- Description of identification and assessment exercise of (potential) adverse human rights impacts resulting from environmental harms with which the business is involved and how consultations directly with (potentially) affected rights-holders influenced those
- Description of consultations directly with (potentially) affected rights-holders as part of human rights due diligence with environmental dimensions
- Description of separate risk assessment of (potential) adverse consequences associated with ending business relationships
- Description of content and formats of communications as part of human due diligence with environmental dimensions

Outcome Indicator

.....

[Qualitative]

- Description of (potentially) affected rights-holders perspective on how business' human rights and environmental performance has improved
- Description of (potentially) affected rights-holders perspective on how their exercise and enjoyment of human rights, incl. the right to a healthy environment, individually or collectively, have improved

Incident Indicator

Structure Indicator

Process Indicator

Outcome Indicator



Land Pollution

[Quantitative] Number of ha of residential and agricultural land polluted with hazardous by-products and number of rights-holders affected

[Qualitative] Description of (potential) adverse human rights impacts resulting from land pollution on rights-holders (food and livelihood security, wellbeing, family, education, culture, religion, migration)

[Quantitative] Number of L of hazardous substances spilled into watercourses and number of rights-holders affected

[Qualitative] Description of (potential) adverse human rights impacts resulting from water pollution on rights-holders (water, food, and livelihood security, wellbeing, family, education, culture, religion, migration)

[Quantitative] Number of operational guidance on land pollution prevention and control integrating human rights, incl. the right to a healthy environment, consistent with international standards in place

[Qualitative] Description of how operational guidance on land pollution prevention and control integrates human rights, incl. the right to a healthy environment, and its compatibility with international standards

[Quantitative] Number of operational guidance on water pollution prevention and control integrating human rights, incl. the right to a healthy environment, consistent with international standards in place

[Qualitative] Description of how operational guidance on water pollution prevention and control integrates human rights, incl. the right to a healthy environment, and its compatibility with international standards

[Quantitative] Percentage of avoided and reduced agro-chemicals with toxic Cr, Mn, Cu, As) and heavy (Cd, Ba, Hg, Pb) metals

Percentage of wastewater recycled and reused

Number of kg of packaging reduced

Percentage of recyclable waste properly collected and treated

Number of ha of polluted land restored/ regenerated

[Qualitative] Description of actions taken to avoid and reduce land pollution and restore/ regenerate polluted land

[Quantitative] Percentage of avoided and reduced agro-chemicals with heavy metals

Percentage of wastewater treated before discharging it into receiving watercourses

Number of kg of packaging reduced

Percentage of recyclable waste properly collected and treated

Number of kg of end-of-life waste produced and collected

Number of m³ of polluted water restored/ regenerated

Number of km of water shores cleaned from waste

[Qualitative] Description of actions taken to avoid and reduce water pollution and restore/ regenerate polluted water

[Quantitative] Concentration level (mg/kg) of toxic (Cr, Mn, Cu, As) and heavy (Cd, Ba, Hg, Pb) metals in soil and cropping

[Qualitative] Description of the state (both the current and projected) of:

- Land (health and productivity, cropping intensity)
- Species
- Rights-holders dependent on land (food and livelihood security, wellbeing, family, housing, education, culture, religion, and residence) and entitled to lands, territories, and resources

[Quantitative] Concentration level (mg/L) of nitrogen (N), phosphorus (P), and micro-plastics in the water basin

[Qualitative] Description of the state (both the current and projected) of:

- Water, incl. groundwater (quantity, flow, and quality)
- Species
- Irrigated land (health, productivity)
- Livestock water sources
- Rights-holders dependent on water, incl. groundwater (water, food, and livelihood security, wellbeing, family, housing, education, culture, religion, and residence) and entitled to lands, territories, and resources

Incident Indicator

Structure Indicator

Process Indicator

Outcome Indicator



Air Pollution

[Quantitative] Number of kg of extra pollutants released into air and number of rights-holders affected

[Qualitative] Description of (potential) adverse human rights impacts resulting from air pollution on rights-holders (food and livelihood security, wellbeing, family, education, culture, religion, migration)

[Quantitative] Number of operational guidance on air pollution prevention and control integrating human rights, incl. the right to a healthy environment, consistent with international standards in place

[Qualitative] Description of how operational guidance on air pollution prevention and control integrates human rights, incl. the right to a healthy environment, and its compatibility with international standards

[Quantitative] Percentage of emissions of air pollutants avoided and reduced

Percentage of air pollutants treated before releasing them into the air

Number of m³ of polluted air restored/regenerated

[Qualitative] Description of actions taken to avoid and reduce air pollution and restore/regenerate polluted air

[Quantitative] Concentration level (µg/m³) of particulate matter (PM₁₀, and PM_{2.5}), nitrogen oxides (NO), sulphur dioxide (SO₂) and heavy metals (Cd, Ba, Hg, Pb) in the air

[Qualitative] Description of the state (both the current and projected) of:

- Air quality
- Rights-holders dependent on being/working outside (food and livelihood security, wellbeing, family, housing, education, culture, religion, and residence) and entitled to lands, territories, and resources



Climate Change

[Physical harms]

[Quantitative] Scopes 01, 02, and 03 greenhouse gas emissions

[Qualitative] Description of (potential) adverse human rights impacts resulting from greenhouse gas emissions on rights-holders (water, food, and livelihood security, wellbeing, security of the person, education, culture, religion, migration)

[Physical harms]

[Quantitative] Number of operational guidance on greenhouse gas management integrating human rights, incl. the right to a healthy environment, consistent with international standards in place

[Qualitative] Description of how operational guidance on greenhouse gas management integrates human rights, incl. the right to a healthy environment, and its compatibility with international standards

[Physical harms]

[Quantitative] Number of t of carbon dioxide (CO₂) of avoided and reduced, disaggregated by Scopes 01, 02, and 03

Number of kg of packaging reduced

Number of kg of end-of-life waste produced and collected

[Qualitative] Description of actions taken to avoid and reduce greenhouse gas emissions and restore/regenerate climate

[Physical harms]

[Quantitative] Seven [Global Climate Indicators by WMO](#):

01. Surface temperature
02. Ocean heat content
03. Atmospheric carbon dioxide (CO₂)
04. Ocean acidification
05. Sea level
06. Glacier
07. Arctic and Antarctic sea ice extent

Number of people forcibly displaced due to climate change/ climate-related disasters, incl. through the [IOM Displacement Tracking Matrix](#)

[Qualitative] Description of the state (both the current and projected) of:

- Local climate (sea level, weather patterns, frequency and severity of climate-related disasters, land health and productivity, cropping intensity)
- Species
- Rights-holders dependent on climate (e.g., being/working outside or inside with no cooling systems) (water, food, and livelihood security, wellbeing, security of the person, housing, education, culture, religion, and residence) and entitled to lands, territories, and resources



Climate Change

Incident Indicator

[(Mal)adaptation harms]

[Quantitative] Number of incidents of illness associated with heat stress reported

Number of rights-holders affected by a collapse of the business' infrastructure during a climate-related disaster

Number of L of hazardous substances spilled due to permafrost melting and number of rights-holders affected

[Qualitative] Description of (potential) adverse human rights impacts resulting from (mal)adaptation activities on rights-holders (water, food, and livelihood security, wellbeing, security of the person, family, education, culture, religion, migration)

Structure Indicator

[(Mal)adaptation harms]

[Quantitative] Number of operational guidance on adaptation to climate change integrating human rights, incl. the right to a healthy environment, consistent with international standards in place

Number of climate-related disaster preparedness plans integrating human rights, incl. the right to a healthy environment, consistent with international standards in place

[Qualitative] Description of how operational guidance on adaptation to climate change and climate-related disaster preparedness plans integrate human rights, incl. the right to a healthy environment, and their compatibility with international standards

Process Indicator

[(Mal)adaptation harms]

[Quantitative] Number of h/shift/worker provided for cool-down rest for workers working outside in increasing temperature

Number of m³ of groundwater avoided and reduced for irrigation

Number of infrastructure reinforced against climate-related disasters

[Qualitative] Description of actions taken to prevent and mitigate (potential) adverse human rights impacts resulting from (mal)adaptation activities

Outcome Indicator

[(Mal)adaptation harms]

[Quantitative] Number of workers working outside or inside with no cooling systems satisfied with their working conditions

Number of mm of groundwater recharge

Number of rights-holders with reduced climate-related flood vulnerability due to resilient infrastructure (constructed or reinforced)

[Qualitative] Description of the state (both the current and projected) of:

- Infrastructure resilience to climate-related disasters
- Land (health and productivity, cropping intensity)
- Water, incl. groundwater (quantity, flow, and quality, health and productivity of irrigated land, livestock water sources)
- Species
- Rights-holders dependent on being/working outside or inside with no cooling systems, land, water, incl. groundwater, living in close proximity to permafrost and large infrastructure (water, food, and livelihood security, wellbeing, security of the person, family, housing, education, culture, religion, and residence) and entitled to lands, territories, and resources



Climate Change

Incident Indicator

[(Mal)transition harms]

[Quantitative] Number of high-carbon jobs cut due to the business' (mal)transition to a green economy and number of rights-holders affected

Number of rights-holders affected with the mine abandonment

Number of incidents of illness association with the exposure to cobalt dust reported

[Qualitative] Description of (potential) adverse human rights impacts resulting from (mal)transition activities on rights-holders (water, food, and livelihood security, wellbeing, security of the person, family, education, culture, religion, migration)

Structure Indicator

[(Mal)transition harms]

[Quantitative] Number of operational guidance on transition to a green economy integrating human rights, incl. the right to a healthy environment, consistent with international standards in place

[Qualitative] Description of how operational guidance on transition to a green economy integrates human rights, incl. the right to a healthy environment, and its compatibility with international standards

Process Indicator

[(Mal)transition harms]

[Quantitative] Percentage of workers retrained and relocated due to the business' transition activities

Number of ha of abandoned mine land reclaimed/restored

Percentage of water avoided and reduced during lithium extraction

[Qualitative] Description of actions taken to prevent and mitigate (potential) adverse human rights impacts resulting from (mal)transition activities

Outcome Indicator

[(Mal)transition harms]

[Quantitative] Percentage of retrained and relocated workers due to the business' transition activities satisfied with new jobs/locations

Concentration level (mg/L) of heavy metals (Cd, Ba, Hg, Pb) in drainages water and soil in the abandoned mine

Concentration level (mg/L and mg/kg) of cobalt (Co) in water and fish

[Qualitative] Description of the state (both the current and projected) of:

- Land (health and productivity, cropping intensity)
- Water, incl. groundwater (quantity, flow, and quality, species, health and productivity of irrigated land, livestock water sources)
- Air quality
- Species
- Rights-holders dependent on high-carbon jobs, stranded infrastructure assets, land, water, incl. groundwater, and being/working outside (water, food, and livelihood security, wellbeing, security of the person, family, housing, education, culture, religion, and residence) and entitled to lands, territories, and resources



Biodiversity Loss

Incident Indicator

[Physical harms]
[Quantitative] Number of ha of forest lost due to slash-and-burn agriculture and number of rights-holders affected
 Percentage of unintended capture (by-catch) of non-target species in the total catch and number of rights-holders affected
[Qualitative] Description of (potential) adverse human rights impacts resulting from biodiversity loss on rights-holders (food and livelihood security, wellbeing, family, education, culture, religion, migration)

[Harms associated with utilization of genetic and biological resources]
[Quantitative] Percentage of the market price increase of the used/patented genetic or biological resource and number of rights-holders affected
[Qualitative] Description of (potential) adverse human rights impacts resulting from the use/patent of the genetic or biological resource on rights-holders (food and livelihood security, wellbeing, education, culture, religion)

Structure Indicator

[Physical harms]
[Quantitative] Number of operational guidance on biodiversity loss prevention and control integrating human rights, incl. the right to a healthy environment, consistent with international standards in place
[Qualitative] Description of how operational guidance on biodiversity loss prevention and control integrates human rights, incl. the right to a healthy environment, and its compatibility with international standards

[Harms associated with utilization of genetic and biological resources]
[Quantitative] Number of operational guidance on the use/patent of genetic and biological resources and traditional knowledge, innovation, and practice integrating human rights, incl. the right to a healthy environment, consistent with international standards in place
[Qualitative] Description of how operational guidance on the use/patent of genetic and biological resources and traditional knowledge, innovation, and practice integrates human rights, incl. the right to a healthy environment, and its compatibility with international standards

Process Indicator

[Physical harms]
[Quantitative]
 Percentage of sourced minerals from biologically significant areas
 Number of ha of degraded land restored/regenerated
 Number of m³ of fresh water replenished
[Qualitative] Description of actions taken to avoid and reduce biodiversity loss and restore/regenerate ecosystems

[Harms associated with utilization of genetic and biological resources]
[Quantitative] Number of members of indigenous and other traditional households participated in the development of and agreed with the Mutually Agreed Terms for the use/patent of the genetic or biological resource, or traditional knowledge, innovation, and practice
[Qualitative] Description of actions taken to avoid and reduce misappropriation of genetic or biological resources, or traditional knowledge, innovation, and practice

Outcome Indicator

[Physical harms]
[Quantitative] [Red List Index](#)
 Number of km³ of annual surface water available
 Number of kg/ha of maximum sustainable harvest, disaggregated by:

- Food
- Raw materials
- Medicine sources

 Number of ha of land covered by native vegetation
[Qualitative] Description of the state (both the current and projected) of:

- Biodiversity ([rare/endangered] species, wildlife corridors)
- Rights-holders dependent on biodiversity and individual species (food and livelihood security, wellbeing, family, housing, education, culture, religion, and residence) and entitled to lands, territories, and resources

[Harms associated with utilization of genetic and biological resources]
[Quantitative]
 Percentage of members of indigenous and other traditional households satisfied with the shared benefits
[Qualitative] Description of the state (both the current and projected) of:

- Genetic or biological resource used/patented by the business (availability and accessibility)
- Species
- Rights-holders dependent on the genetic or biological resource used/patented by the business (food and livelihood security, wellbeing, housing, education, culture, religion, and residence) and entitled to resources



Guidance Point 3.2:

Effectiveness of the response across other entities and parties

To ensure the effectiveness, continuity, and sustainability of the response to (potential) adverse human rights impacts resulting from environmental harms with which your business is involved through and/or alongside other entities and parties, it may be helpful to support them with tracking their response, including through development, implementation, and tracking of specific response plans ([See Guidance Point 2.6](#)) with targeted effectiveness indicators and base year/month ([See Guidance Point 3.1](#)).

When supporting other entities and parties in tracking the effectiveness of their actions to prevent and mitigate (potential) adverse impacts with which your business is involved, consider shifting from top-down ‘monitoring programmes’ towards more collaborative approaches and work closely with them to assess gaps, build capacity, and incentivize the transparency and improvement of effectiveness indicators.

Furthermore, consider directly supporting public ‘watchdogs’ / ‘critical friends’ , including environmental human rights defenders, in geographical locations of (potential) adverse human rights impacts resulting from environmental harms with which a business is involved as a useful tool for tracking other entities’ and parties’ response to them and identifying highly-effective ones.

Box 17: Examples of non-audit forms of support to other entities and parties in tracking the effectiveness of their response to (potential) adverse human rights impacts resulting from environmental harms with which a business is involved

Approach	Description
Shift from 'pass/fail' compliance to comprehensive 'continuous improvement'	Continuing business relationships with entities that may technically be out of compliance, while holding them accountable for continuing to improve their response to (potential) adverse impacts with which a business is involved, simultaneously assessing, and improving own internal purchasing practices
Joint assessment, planning, and tracking	Jointly engaging in assessment of other entities' and parties' response to (potential) adverse impacts, developing specific response plans with targeted effectiveness indicators, and tracking their implementation
Capacity-building	Assessing and building other entities' and parties' capacities to track the effectiveness of their response to (potential) adverse impacts with which your business is involved (e.g., providing or paying for training courses, providing technical expertise, developing good practice guides, convening peer-learning forums)
Commercial benefits for improving effectiveness (external incentives)	Providing various forms of commercial incentives to other entities and parties (e.g., price premiums, volume increases, extended contract duration, preferential contracting, annual symbolic awards)
Business case for improving effectiveness (internal incentives)	Quantifying financial benefits of other entities' and parties' effective response to (potential) adverse impacts (e.g., providing indicator-based profit and loss statements)
Operational-level grievance mechanisms	Supporting other entities and parties in establishing or participating in operational-level grievance mechanisms (See Box 14) and tracking the effectiveness of their response to actual adverse impacts with which your business is involved by tracking grievances and remedies



Guidance Point 3.3:

Effectiveness verification

To ensure the veracity and credibility of the collected indicator-based data ([See Guidance Point 3.1](#)) on your business' response to (potential) adverse human rights impacts resulting from environmental harms with which your business is involved, drawing on internal and/or external audit and compliance expertise, consider establishing a data verification system.

For external stakeholders, particularly (potentially) affected rights-holders, independent external third-party verification is likely to significantly increase the credibility of the collected data. While external third-party verification is recommended, independent internal verifications can also provide valuable assurance over the reliability of information. Internal verification can be a worthwhile learning experience for your business prior to commissioning an external verification by a third party.

When receiving internal verification, communicate how potential conflicts of interest were prevented during the verification process ([See Guidance Point 4.1](#)).

Box 18: Examples of approaches to verifying indicator-based data on the effectiveness of a business' response to (potential) adverse human rights impacts resulting from environmental harms with which it is involved

Approach	Description
Internal verification	Conducting internal verification by staff within a business who reports directly to management, the Board, or some other form of oversight committee
External verification	Conducting external verification by (potentially) affected rights-holders and/or civil society organizations, trade unions, community-based groups, National Human Rights Institutions working with them, assurance providers, business associations, international organizations, etc. that report directly to management, the Board, or some other form of oversight committee
Multi-stakeholder initiatives	Conducting external verification against a set of indicators set within the framework of multi-stakeholder initiatives (e.g., UNGC Communication on Progress Questionnaire , UNFCCC Global Climate Action Portal)

Given that the subject matter of human rights and the environment is wide-ranging, verifiers should understand the limits of their knowledge and expertise and ensure that additional expertise is included in the verification team from other sources where necessary. The lead verifier should ensure that all verifiers and organizations involved in the verification together possess the necessary competence to undertake it, including on:

- Internationally recognized human rights;
- Internationally recognized environmental standards;
- Human rights and environmental (social, and health) assessments;
- Adverse human rights impacts resulting from environmental harms typically relevant to your business' size and the nature and context of its activities;
- Rights-holder engagement, including of rights-holders at heightened risk of vulnerability and marginalization.



Box 19: Factors of heightened importance for verifying indicator-based data on the effectiveness of a business' response to (potential) adverse human rights impacts resulting from environmental harms with which it is involved

Factor	Description
Suitability of the scope of the verification	Both a business and a verifier need to agree on (01) subject matter (e.g., data on all adverse human rights impacts and environmental harms or specific ones), (02) general areas of verification (See Guidance Point 1.4), (03) types of data required to substantiate a business' assertions, incl. obtained through consultations directly with (potentially) affected rights-holders (See Guidance Point 1.5), and (04) types of data that are not admissible to substantiate the business' assertions In situations where a misleading impression could occur from limitations imposed by a business, a verifier should object to a limitation and avoid proceeding unless the limitation is removed
Time to gather evidence	The qualitative nature of lived experience data needed to assure the effectiveness of a business' response to (potential) adverse impacts, in particular, data obtained through consultations directly with (potentially) affected rights-holders (See Guidance Point 1.5), requires relatively more time than review of quantitative data, incl. science-based evidence Both a business and a verifier should allocate enough time for travel, preparation for consultations directly with (potentially) affected rights-holders, interpretation and translation, combination, analysis, and triangulation of qualitative data with quantitative data
Conflicts between local laws and international standards	A verifier should be alert to discrepancies between applicable national laws and international human rights and environmental standards and ensure that it is the higher standards that set the reference point for the verification
Professional scepticism and judgment	A verifier should maintain professional scepticism and be alert to data that is inconsistent with other data obtained, information that calls into question the reliability of documents and responses, and conditions that may indicate likely misstatement A verifier should also possess heightened levels of professional judgment, particularly in recognizing when further data is required to test qualitative and subjective information, triangulating conflicting findings, and understanding how far they should pursue consultations directly with (potentially) affected rights-holders (See Guidance Point 1.5) if there is a risk of causing stress or concern to them
Meaningful consultations directly with (potentially) affected rights-holders	To test assumptions and triangulate data, a verifier should directly consult (potentially) affected rights-holders (See Guidance Point 1.5) while providing sufficient protection from (potential) intimidation and reprisals to them and being clear about the objective of the engagement
Limited vs. reasonable verification in the context of external verification processes	All data on which verification is to be provided must be capable of reasonable/high assurance which has the more value to stakeholders, particularly (potentially) affected rights-holders
Retention of data	A verifier should ensure that they have appropriate means by which to retain data, particularly obtained through consultations directly with (potentially) affected rights-holders (See Guidance Point 1.5), in a manner that applies human rights-based approach to data
Subsequent events	Prior to approval of the verification conclusions, a verifier should take steps to ensure that no further data has occurred that would alter the verification conclusions and that no severe (potential) adverse impacts (See Guidance Point 2.1) have taken place which, if omitted, could render them misleading

The engagement of a verifier can occur at various points during human rights due diligence with environmental dimensions. Some businesses may establish a semi-permanent internal verification team to ensure that its response to (adverse) impacts is appropriate and its effectiveness is improved on an ongoing basis.

Verification that occurs during a communication stage ([See Essential Component 04](#)) allows for any reporting deficiencies or data issues to be addressed before communication is prepared. This may be particularly useful for your business' formal reports preparation ([See Guidance Point 4.3](#)).

Essential Component 04

‘COMMUNICATE’

Guiding Principle 21:

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



Environmental dimensions of Guiding Principle 21:

Provide externally accurate, complete, and accessible information about how your business has addressed (potential) adverse human rights impacts resulting from environmental harms with which it is involved, including the right to a healthy environment, particularly when concerns are raised by or on behalf of (potential) affected rights-holders.



CROSS-CUTTING GUIDANCE:

01. Apply a human rights-based approach to your business’ communications: when communicating about how (potential) adverse human rights impacts resulting from environmental harms with which your business is involved have been addressed, apply a human rights-based approach to data, particularly its principles of transparency, privacy, and accountability :

Transparency	Making metadata and paradata clear, available, and openly accessible unless it is inappropriate for legal, rights-holders security or privacy reasons
Privacy	<p>Releasing (potentially) affected rights-holders’ personal data or disclosing their personal characteristics only with their specific, express, and informed consent</p> <p>To ensure the measures taken to protect the privacy of (potentially) affected rights-holders do not disproportionately compromise the transparency and utility of the data, appropriately anonymizing it where possible and/or making efforts to obtain rights-holders’ specific, express, and informed consent</p>
Accountability	<p>Assessing (potential) adverse impacts of communicating, particularly data collected directly from (potentially) affected rights-holders</p> <p>Making appropriately anonymized data available and accessible for (potentially) affected rights-holders, as well as civil society organizations, trade unions, community-based groups, and National Human Rights Institutions working with them, as well as environmental human rights defenders to facilitate the development of accountability systems</p>

When communicating about how your business has addressed (potential) adverse human rights impacts resulting from environmental harms with which it is involved, particularly related to climate, increase both transparency and accountability of your communications, particularly net-zero statements and pledges in line with UNHLEG recommendation #8 for businesses among others , including to reduce the risk of an accusation of ‘greenwashing’ and misleading claims or labels.

02. Focus on communications with (potentially) affected rights-holders: communicate about how your (potential) adverse human rights impacts resulting from environmental harms with which your business is involved have been addressed directly with (potentially) affected rights-holders, while ensuring accessibility and language-, gender-, age-, culturally-, disability-, literacy-sensitive, and trauma-informed content, as well as formats of communications beyond formal reporting;

03. Focus on ‘impact materiality’ and salient issues in the content and frequency of your business’ communications: to evaluate what content from human rights due diligence with environmental dimensions and how often to communicate, apply the ‘impact materiality’ of double materiality concept and severity of (potential) adverse human rights impacts resulting from environmental harms with which your business is involved (See Guidance Point 2.1) as opposed to ‘financial materiality’ only:

Double materiality

Includes interrelated:

- Impact materiality: (potential) adverse human rights impacts, including those resulting from environmental harms, with which a business is involved
- Financial materiality: sustainability-related risks or opportunities that influence a business’ ‘development, financial position, financial performance, cash flows, access to finance, or cost of capital’

04. Take into account risks to legitimate requirements of commercial confidentiality: communicate about how (potential) adverse human rights impacts resulting from environmental harms with which your business is involved have been addressed, and consider risks to legitimate requirements of commercial confidentiality.



Guidance Point 4.1:

Preparing to communicate

Prepare to communicate externally about how (potential) adverse human rights impacts resulting from environmental harms with which your business is involved have been addressed to (potentially) affected rights-holders and other stakeholders. This can be done through the compilation of information across 10 key areas ([See Box 20](#)).

The better documented your business' human rights due diligence with environmental dimensions is, the easier it will be to communicate about its response to (potential) adverse impacts.

Box 20: 10 key areas of information for a business' external communications*

Key Area	Guiding Question(s)
01. Time frame and general areas	What are the time frame and general areas, if any, selected to determine the focus of the cycle of human rights due diligence with environmental dimensions?
02. (Potential) adverse impacts	What are (potential) adverse impacts with which your business is involved? How were they identified?
03. (Potentially) affected rights-holders	Who are rights-holders affected by (potential) adverse impacts with which your business is involved? How were they identified? Who among them are at heightened risk of vulnerability and marginalization?
04. Rights-holder engagement	Which (potentially) affected rights-holders and other stakeholders did your business consult during the impact identification and assessment exercise, and why? How did your business consult (potentially) affected rights-holders and other stakeholders? How did the inputs by (potentially) affected rights-holders and other stakeholders influence your business' understanding of each (potential) adverse impact with which it is involved and appropriate actions to address them?
05. Salient issues	What were the salient issues with which your business is involved prioritized for its response? How were they prioritized?
06. Involvement in (potential) adverse impacts	What is the category of your business' involvement in (potential) adverse impacts?
07. Response to (potential) adverse impacts	What appropriate actions, incl. leverage, have your business been taking to address each (potential) adverse impact with which it is involved? What business relationships through which your business is involved in (potential) adverse impacts were determined crucial and continued? What was the decision-making process and criteria used to arrive at that determination and decision to remain in the business relationships?
08. Response's effectiveness	What is the base year/month, and rationale for choosing it? Based on the effectiveness indicators, what progress has your business made in comparison to the base year/month? What progress have other entities and parties through and/or alongside which your business is involved in (potential) adverse impacts made in comparison to the base year/month?
09. Effectiveness verification process	How was the data on the effectiveness of your business' response to (potential) adverse impacts with which it is involved verified? If internal verification took place, how were potential conflicts of interest prevented?
10. Feedback channel	How can feedback to your business' human rights due diligence with environmental dimensions be provided?

*A business' communications should work towards answering the guiding questions and improving the quality of its responses to all questions over time.



Guidance Point 4.2:

Communicating with (potentially) affected rights-holders and other relevant stakeholders

Human rights due diligence with environmental dimensions encompasses a much wider array of ways to convey information on (potential) adverse human rights impacts resulting from environmental harms with which your business is involved and response to address them than formal reporting ([See Guidance Point 4.3](#)) alone.

Some stakeholders may not be in a position to read lengthy reports, lack access to the Internet, or may struggle to interpret technical human rights and environmental language. Formal reports also may not always reach rights-holders (potentially) adversely affected in the value chain beyond your business' top tier. Therefore, drawing on internal and/or external communications and stakeholder engagement expertise, including local experts, civil society organizations, trade unions, community-based groups, and National Human Rights Institutions, identify the best means

and channels of your business' communications and adapt them for each intended audience.

(Potentially) affected rights-holders should be the primary target audience of your business' communications as part of human rights due diligence with environmental dimensions, especially where they need to be notified about (potential) adverse impacts with which your business is involved.

When communicating with (potentially) affected rights-holders, assess the context to ensure accessibility and language-, gender-, age-, culturally-, disability-, literacy-sensitive, and trauma-informed content and formats. Consider consulting (potentially) affected rights-holders directly ([See Guidance Point 1.5](#)) about how they prefer to receive communications from your business.

Box 21: Examples of communications formats tailored to some (potentially) affected rights holders

Rights-Holders (See Box 03)	Format
<ul style="list-style-type: none"> • Traditional households, farmers, fisherpersons • People living in close proximity to landfills/dumpsites • People living in low-lying areas, coastlines, areas prone to severe storms, and in close proximity to large infrastructure • People living in close proximity to permafrost • Forcibly displaced persons, refugees • Workers in waste management • Tourism workers and operators • Students 	<ul style="list-style-type: none"> • In-person meetings with storyboards, cartoons, or plays • Peer exchanges • Local TV, (community) radio, newspapers • Social media • Hotlines, chatbots, and two-way SMS • Community-based groups (e.g., within women’s groups, faith-based groups, student-led groups) • Community-based information points/signboards • Community volunteers <p>Incl. within temporary shelters/camps and informal settlements</p>
<ul style="list-style-type: none"> • Workers, incl. migrant workers 	<ul style="list-style-type: none"> • Internal newsletters and FAQs • In-person team meetings • Trade unions, workers’ councils, or workers’ committees
<ul style="list-style-type: none"> • Consumers 	<ul style="list-style-type: none"> • Information in stores and/or attached to products • Website and social media (e.g., for users of online services) • Clients’/consumers’ visits
<ul style="list-style-type: none"> • Dwellers/users of facilities and infrastructure assets 	<ul style="list-style-type: none"> • Information in facilities and infrastructure assets • Website and social media • Facility information points/signboards • In-person bilateral and group meetings
<ul style="list-style-type: none"> • Environmental human rights defenders 	<ul style="list-style-type: none"> • In-person bilateral and group meetings • Peer exchanges and peer-learning forums



Guidance Point 4.3:

Formal reporting

When producing a formal report as part of your business' human rights due diligence with environmental dimensions, especially where risks of severe human rights impacts resulting from environmental harms exist ([See Guidance Point 2.1](#)):

- **Set business context** by providing information on the business model, organizational structure, governance, strategy, operations, and value chain:
 - If your business' human rights and environmental reporting is included in the annual report, integrated report, sustainability report, or similar, your business may already be providing this information;
 - If your business produces stand-alone reporting on human rights, including on the right to a healthy environment, provide such information or clearly indicate where it can be found easily;
- **Compile information across 10 key areas** by providing substantive responses to the guiding questions in Box 20 ([See Box 20](#));
- **Showcase ongoing improvement** by demonstrating how your business has progressed in respecting human rights, including the right to a healthy environment, through human rights due diligence with environmental dimensions, while **being transparent on where there is no improvement** and how your business intends to continue to improve;
- **Focus on the respect for human rights, including the right to a healthy environment**, by providing relevant information on how your business has been addressing (potential) adverse human rights impacts resulting from environmental harms with which it is involved than social investment or philanthropic activities to promote human rights and/or environmental protection, restoration and improvement, with the focus on women, girls, gender-diverse, and transgender people, and others at heightened risk of vulnerability and marginalization.
- If your business wishes to report on initiatives that promote human rights and environmental protection, restoration and improvement but is unrelated to addressing (potential) adverse human rights impacts resulting from environmental harms with which it is involved, ensure that this does not obscure or detract from your business' responses to the guiding questions in Box 20;
- **Address salient issues** by focusing the report on your business' most severe (potential) adverse impacts on rights-holders ([See Guidance Point 2.1](#)) rather than solely on risks to your business;
- **Provide specific examples** of how (potential) adverse human rights impacts resulting from environmental harms with which your business is involved have occurred and been addressed.
- Taken together, examples should be balanced and broadly representative of your business' human rights due diligence with environmental dimensions at all levels of its upstream and downstream value chain; if they are not, explain why;
- *(In exceptional circumstances where it may not be possible for your business to disclose certain information on one or more of 10 key areas [[See Box 20](#)], e.g., legal, rights-holders' security or privacy reasons, unavailability or insufficiency of reliable indicator-based data)* **Explain any omission of important information** by indicating the nature of the information and reasons for the omission.



ANNEX 01:

Correlation between the four* essential components of human rights due diligence with environmental dimensions per the UNGPs and the steps in environmental frameworks and assessments

*In practice, carrying out the four essential components of human rights due diligence per the UNGPs should be supported by the development of a policy commitment, efforts to embed throughout the business, and enable for remediation.

UNGPs	Adopt and embed a policy commitment	01. Identify and assess				02. Integrate and act	03. Track	04. Communicate		Provide for or cooperate in remediation
TNFD 'LEAP' Approach	—	0. Scope	1. Locate	2. Evaluate	3. Assess	4. Prepare to respond and report		—		—
SBTN	—	1. Assess	2. Interpret and prioritize	3. Measure, set, and disclose		4. Act	5. Track		—	—
SBTi	1. Commit	—	—	—	—	2. Develop	3. Submit	4. Communicate	5. Disclose	—

ANNEX 02:

Glossary (in order of appearance)

Environmental harm: in the context of this Practical Tool, any change or disturbance to the environment perceived to be deleterious or undesirable

Human rights: rights inherent to all human beings, regardless of nationality, sex, national or ethnic origin, color, religion, language, or any other status. Human rights are not granted by any state

Human rights are all:

- **Universal:** all human beings are equally entitled to human rights;
- **Inalienable:** human rights should not be taken away, except in specific situations and according to due process;
- **Indivisible and interdependent:** one set of rights cannot be enjoyed fully without the other;
- **Equal and non-discriminatory:** all human beings are equal in their dignity and rights; freedom from discrimination ensures this equality.

States have obligations and duties to respect, protect, and fulfill human rights. Under the duty to protect, they must protect against human rights abuses by third parties, including businesses. In turn, businesses have a responsibility to respect human rights

UN Guiding Principles on Business and Human Rights (UNGPs): set of 31 principles directed at States and businesses that clarify their duties and responsibilities to protect and respect human rights in the context of business activities and to ensure access to an effective remedy for individual persons, groups, or peoples affected by such activities

Business activities: in the context of this Practical Tool, both actions and omissions

Business relationships: in the context of this Practical Tool, include relationships of a business with business partners, value chain, and any other non-State or State entities directly linked to its operations, products, or services

Right to a clean, healthy, and sustainable environment: a human right recognized at the international level by the UN Member States at the UN Human Rights Council in 2021 and the UN General Assembly in 2022. It is generally understood to include the following substantive and procedural rights :

Substantive Rights



- Safe climate
- Clean air
- Healthy ecosystems and biodiversity
- Safe and sufficient water
- Healthy and sustainable food
- Non-toxic environment

Procedural Rights



- Access to information
- Public participation
- Access to justice

Like all other human rights, States have obligations and duties to respect, protect, and fulfill the right to a healthy environment, including by adopting and enforcing appropriate constitutional, legislative, and policy reforms. Businesses have a responsibility to respect this human right, including by integrating it into human rights due diligence.

Adverse human rights impacts resulting from environmental harms: in the context of this Practical Tool, **(01)** adverse impacts on internationally recognized human rights resulting from environmental harms and **(02)** adverse impacts on the rights to a healthy environment, regardless of whether they have immediate or obvious negative implications on other internationally recognized human rights.

Adverse human rights impacts resulting from environmental harms can be:

- **Potential:** adverse impacts that may occur but have not yet done so;
- **Actual:** adverse impacts that have occurred or are occurring.

Environmental human rights defenders: individual persons, groups, or peoples who, in their personal or professional capacity and in a peaceful manner, strive to protect and promote human rights relating to the environment, including the right to a healthy environment

Internationally recognized human rights: at a minimum, are those expressed in the [Universal Declaration of Human Rights](#), the [International Covenant on Civil and Political Rights](#), the [International Covenant on Economic, Social, and Cultural Rights](#), and the principles concerning fundamental rights set out in the [ILO Declaration on Fundamental Principles and Rights at Work](#)

Additional standards: depending on the circumstances, businesses may need to consider additional standards, such as those found in other [Human Rights Instruments](#) and in [International Humanitarian Law](#)

Rights-holders: all human beings, individually or collectively

Affected rights-holders: in the context of this Practical Tool, rights-holders whose human rights have been adversely impacted by a business' operations, products, or services, including through business relationships

Potentially affected rights-holders: in the context of this Practical Tool, rights-holders who may be at risk of having their human rights adversely impacted by a business' operations, products, or services, including through business relationships

Stakeholders (in relation to a business): in the context of this Practical Tool, individual persons, groups, or peoples who may affect or be affected by a business' operations, products, or services, including through business relationships

Internationally recognized environmental standards: in the context of this Practical Tool, at a minimum, are those expressed in the [global Environmental Treaties and Multilateral Environmental Agreements](#) (MEAs)

Value chain: activities that convert input into output by adding value, including by entities and parties with which the business has a direct or indirect business relationship and which either **(01)** supply products or services that contribute to the business' own operations, products, or services, or **(02)** receive, license, buy, or use products or services from the business. Activities in the downstream value chain may also include licensing, buying or using.

Traditional households: in the context of this Practical Tool, households whose lives and livelihoods depend on subsistence farming, fishing, hunting, and foraging (e.g., forest-dwelling communities)

'Sacrifice zones': extremely contaminated areas where vulnerable and marginalized rights-holders bear a disproportionate burden of human rights, including the right to a healthy environment, consequences of exposure to land pollution and hazardous substances

'Greenwashing': practice of conveying a false impression or misleading information (e.g., by advertising or labels) about the environmental benefits of operations, products, services, or overall practices of a business or another stakeholder

Public 'watchdogs': individual persons, groups, or peoples, including environmental human rights defenders, who are monitoring the activities of governments, businesses, courts, or other stakeholders and alerting the public and/or taking legal actions when their activities appear to have adverse human rights impacts, including those resulting from environmental harms

Metadata: information that describes and explains data

Paradata: information that describes the process by which the data were collected

ANNEX 03:

Acronyms (in alphabetical order)

AEPW	Alliance to End Plastic Waste
As	Arsenic
Ba	Barium
CBD	Convention on Biological Diversity
Cd	Cadmium
CIEL	Center for International Environmental Law
CO	Carbon monoxide
Co	Cobalt
CO₂	Carbon dioxide
Cr	Chromium
Cu	Copper
DIHR	Danish Institute for Human Rights
EU	European Union
FAO	Food and Agriculture Organization
FAQ	Frequently asked questions
GEO-BON	Group on Earth Observations Biodiversity Observation Network
GPAP	Global Plastic Action Partnership
h	Hour
ha	Hectare
Hg	Mercury
HRDD+E	Human rights due diligence with environmental dimensions
IFRS	International Financial Reporting Standards
IHRB	Institute for Human Rights and Business
ILO	International Labour Organization
INSOP	International Network on Soil Pollution
IOM	International Organization for Migration
IPCC	Intergovernmental Panel on Climate Change
IPCC WGI	IPCC Working Group I on 'Physical Science Basis'
IPIECA	International Petroleum Industry Environmental Conservation Association
IUCN	International Union for Conservation of Nature
kg	Kilogramme
km	Kilometer
L	Liter
LEAP	Listen-Empathize-Agree-Partner Approach
M	Million
m	Meter
MEA	Multilateral Environmental Agreement
mg	Milligramme
mm	Millimeter
Mn	Manganese
N	Nitrogen
N₂O	Nitrous oxide
NAAT	Notre Affaire à Tous
NASA	National Aeronautics and Space Administration
NHO₃	Nitric acid
NO	Nitrogen oxides

OECD	Organization for Economic Cooperation and Development
OHCHR	Office of the United Nations High Commissioner for Human Rights
P	Phosphorus
PAH	Polycyclic aromatic hydrocarbons
Pb	Lead
pH	Acidity or basicity
PM, PM_{2.5}, PM₁₀	Particulate matter
RBA	Responsible Business Alliance
SBTi	Science Based Targets Initiative
SBTN	Science Based Targets Network
SDGs	Sustainable Development Goals
SMEs	Small and medium-sized enterprises
SMS	Short messaging service
SO₂	Sulfur dioxide
SOMO	Centre for Research on Multinationals
t	Ton
TCFD	Taskforce on Climate-Related Financial Disclosures
TNFD	Taskforce on Nature-related Financial Disclosures
TV	Television
UN	United Nations
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNEP-WCMC	World Conservation Monitoring Center of the United Nations Environment Programme
UNFCCC	United Nations Framework Convention on Climate Change
UNGC	United Nations Global Compact
UNGPs	United Nations Guiding Principles on Business and Human Rights
UNHLEG	United Nations High-Level Expert Group on Net-Zero Emissions Commitments of Non-State Entities
UNICEF	United Nations International Children's Emergency Fund
UNWG	UN Working Group on the Issue of Human Rights and Transnational Corporations and Other Business Enterprises
WHO	World Health Organization
WMO	World Meteorological Organization

ANNEX 04:

List of footnotes

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