NI BUSINESS AND HUMAN RIGHTS INDEX

Assessing the corporate implementation of the UN Guiding Principles on Business and Human Rights in Northern Ireland

**Publication details**

This report and underlying research were commissioned by the Northern Ireland Human Rights Commission (NIHRC) with support from the European Network of National Human rights Institutions (ENNHRI). The research was conducted by researchers from the Business and Human Rights research cluster at the School of Law at Queen’s University Belfast (QUB).

Authors: Marisa McVey and Anna Montgomery

We are grateful to the project’s advisory board (which also included colleagues from NIHRC and QUB), and to Hannah Itcovitz and Annabel Mulder (World Benchmarking Alliance), Benn Hogan (Trinity College Dublin), Daniel Morris and Signe Andreasen Lysgaard (Danish Institute for Human Rights), for their advice and support throughout this project.

Design by colinthedesigner.com

**3**

Table of Contents

**Table of Contents**

[Key Findings 4](#_TOC_250020)

[Introduction 5](#_TOC_250019)

[Business and Human Rights 5](#_TOC_250018)

[Business and Human Rights in Northern Ireland 6](#_TOC_250017)

[Work of the NI Human Rights Commission 9](#_TOC_250016)

[Motivation for Research 10](#_TOC_250015)

[Methodology 11](#_TOC_250014)

[Company Selection 11](#_TOC_250013)

[Corporate Human Rights Benchmark 11](#_TOC_250012)

[Alignment with Other Assessments 13](#_TOC_250011)

[Quality Assurance and Engagement 14](#_TOC_250010)

[Limitations 14](#_TOC_250009)

[Overall Results 15](#_TOC_250008)

[Results by Indicator 18](#_TOC_250007)

Theme A: Governance and Policy Commitments 19

[Theme B: Embedding Respect and Human Rights Due Diligence 21](#_TOC_250006)

[Theme C: Remedies and Grievance Mechanisms 24](#_TOC_250005)

[Conclusion 27](#_TOC_250004)

[Appendix 1: UNGP Core Indicators 29](#_TOC_250003)

[Appendix 2: Sample assessment template 29](#_TOC_250002)

[Appendix 3: Score-based ranking of NI companies 39](#_TOC_250001)

[Appendix 4: Disclaimer 40](#_TOC_250000)

#### NI BUSINESS AND HUMAN RIGHTS INDEX

**NI BUSINESS AND HUMAN RIGHTS INDEX**

# Key Findings

**4**

**5**

The purpose of this exercise is to understand the current business and human rights landscape in NI, and to provide a platform for continual improvement via an open assessment process, based on a common understanding of the responsibility for businesses to respect human rights. The Core United Nations Guiding Principals (UNGP) Indicator Assessment tracks *publicly available reporting* on high-level expectations of the UNGPs, rather than actual corporate behaviours. Companies and other key stakeholders should therefore focus on the average performance bands in which the companies are ranked, rather than on specific scores, since as with all measurements focused on ‘scoring’ human rights there is a wide degree of interpretation. The key metric should be how scores improve over time, rather than how each company compares to another.

We also acknowledge that the snapshot methodology does not provide an avenue for engaging with affected individuals to better understand the actual and potential human rights impacts of corporate activity. It is hoped that this first snapshot will provide a foundation and conduit for this kind of engagement in the coming years of business and human rights research and policy in NI.

The key findings of the assessment are as follows:

 Given the rapid developments in business and human rights regulation globally, there is a need to understand the current business and human rights landscape in NI.

 Results from this analysis suggest low levels of corporate alignment with the UNGPs and that considerable efforts are required in order to increase human rights awareness, policy commitment, due diligence process, and access to remedy amongst NI companies.

 The results of this assessment demonstrate that none of NI’s Top 20 companies can demonstrate full engagement with the basic expectations set out in the UNGPs. This means that every company scored zero on at least one of the core indicators.

 Half of NI companies evaluated scored zero across all indicators related to human rights due diligence process, meaning that there is a need for companies to provide information on how they identify and assess actual human rights impacts of their operations.

 The highest score reached by any company was 54%, meaning that only one company fulfilled just over half of the criteria required by the UNGPs.

 Overall, clear disparities exist across the sample between the approaches of larger multinational companies with subsidiary branches located in NI, when compared to non-subsidiary firms in the region. Subsidiary companies scored markedly higher across all three themes, and the three top-scoring companies assessed in this report were all subsidiaries of multinational companies. However, even with these group policies and processes, scores remained low across the board.

# Introduction

## Business and Human Rights

While it is states that are primarily responsible under international law for preventing human rights violations within their territories, there is a growing acknowledgment of the impact of business operations on these rights. This is especially pertinent with the expanding reliance on global value chains (GVCs). Businesses can impact positively on rights, however, corporate activities have also led to a multitude of human rights concerns, including gender discrimination, modern slavery practices, and environmental degradation.

The UN Guiding Principles on Business and Human Rights (UNGPs), adopted by the UN in 2011, have become the internationally recognised framework articulating both state obligations and business responsibilities regarding human rights. The three pillars of the UNGPs outline the state duty to protect, the corporate responsibility to respect, and the right to remedy for victims of corporate human rights abuse.1 The adoption of the UNGPs represents a shift away from the broad banner of corporate social responsibility (CSR) initiatives, towards authoritative human rights guidelines and instruments. Though the UNGPs are formally non- binding, it is now expected that all companies adhere to the responsibility to respect human rights by *inter alia* integrating human rights into their governance and policy commitments, conducting human rights due diligence to assess their actual and potential adverse impacts on human rights in their operations, and providing remedy and grievance mechanisms. While the responsibility to respect applies to all businesses, how they meet this responsibility will be proportional to factors such as size, sector, operational context, ownership, and structure.2

Since the adoption of the UNGPs, there has been a flurry of activity to regulate corporations human rights conduct and provide accountability and remedy. This has taken the form of mandatory human rights due diligence (mHRDD) initiatives across Europe and further afield.3 An international legally binding draft Treaty on the human rights responsibilities for states and businesses has also been in negotiation since 2014.4 It is likely that this will follow and expand upon the template set out in the UNGPs. In addition, case law across various jurisdictions would suggest an increasing recognition that businesses should be held accountable for their human rights and environmental impacts.5

Despite rapid movement on business and human rights regulation across the globe, there remains much to be done at a local level. Much of the international impetus has been directed towards large multinational corporations, with little thought given to the small, medium, and micro-level firms that are the norm in NI. As Hackett et al. surmise, NI firms generally experience business and human rights policies as ‘subjects not initiators’, and are therefore more likely to

1. UN Human Rights Council, ‘Guiding Principles on Business and Human Rights: Implementing the United Nations “Protect, Respect and Remedy” Framework’ A/HRC/17/31 (21 March 2011) (UNGPs).
2. UNGPs, Principle 14.
3. See for example, Loi no. 2017-399 du 27 mars 2017 relative au devoir de vigilance des sociétés mères et des entreprises donneuses d’ordre 2017 (France); Act on Corporate Due Diligence Obligations in Supply Chains, BGBl I 2021, 2959 (Germany); Act Relating to Enterprises’ Transparency and Work on Fundamental Human Rights and Decent Working Conditions (Transparency Act), LOV-2021-06-18-99 (Norway).
4. Open-ended Intergovernmental Working Group, ‘Updated draft legally binding instrument (clean version) to regulate,

in international human rights law, the activities of transnational corporations and other business enterprises’ (2023)

<[https://www.ohchr.org/sites/default/files/documents/hrbodies/hrcouncil/igwg-transcorp/session9/igwg-9th-](https://www.ohchr.org/sites/default/files/documents/hrbodies/hrcouncil/igwg-transcorp/session9/igwg-9th-updated-draft-lbi-clean.pdf) [updated-draft-lbi-clean.pdf](https://www.ohchr.org/sites/default/files/documents/hrbodies/hrcouncil/igwg-transcorp/session9/igwg-9th-updated-draft-lbi-clean.pdf)> accessed 1 August 2023.

1. See for example: *Okpabi and others* v *Royal Dutch Shell Plc* and another [2021] UKSC 3; The Hague District

Court, *Milieudefensie and Others v. Royal Dutch Shell PLC and Others*, case number C/09/571932, Judgment of 26 May 2021.

encounter these policies through contractual governance.6 Nevertheless, NI companies are not insulated from the broader trends discussed above, particularly given that many operate across borders where stricter human rights regulation applies (or will apply in the near future). As such, it is imperative to look at how NI companies understand and implement the UNGPs, share best practices, and highlight areas of improvement.

**6**

**7**

The following section provides context for current business and human rights governance in Northern Ireland.

## Business and Human Rights in Northern Ireland

The 1998 Human Rights Act provides a starting point for business and human rights regulation in the UK. The Human Rights Act stipulates that private entities must act compatibly with European Convention rights when they are performing a public function, such as education, prison or health services.7 Other business and human rights regulation focuses more specifically on reporting requirements. For example, the 2014 EU Non-Financial Reporting Directive still applies in the UK, amending the 2006 Companies Act, and requiring public interest entities with more than 500 employees to produce a non-financial statement in their strategic report.8 This statement should include information on environmental matters, respect for human rights, anti-corruption, and bribery matters.9 Nevertheless, there is a considerable degree of flexibility on how entities can prepare the information and the variety of guidelines that can be used.10

In addition, s.54 of the UK Modern Slavery Act 2015 requires companies with a minimum turnover of £36million to publish an annual ‘Transparency in Supply Chains’ statement, documenting the steps taken to prevent modern slavery and human trafficking in business and supply chains, or state that no such steps have been taken. The Act’s effectiveness has been given a significant amount of critical attention since its inauguration.11 Research has demonstrated that while some businesses initially rose to the challenge of the Modern Slavery Act, overall compliance with the minimum requirements of the legislation is lacking.12

The UK also produced a National Action Plan on Business and Human Rights (NAP) in 2013, updating it in 2016.13 Recognising the devolved nature of the UK, the updated 2016 NAP states that ‘devolved administrations may develop their own action plans or strategies in support of

1. Ciara Hackett, Ciarán O’Kelly, Samantha Hopkins and Clare Patton ‘Covid 19 as a lens to investigate local approaches to Business and Human Rights: The case of Northern Ireland’ (2023) 74 AD2 *Northern Ireland Legal Quarterly* 1.
2. Human Rights Act 1998, s 6(3)(b). Categorising private entities as public authorities so that they fall under the scope

of the Act has been the subject of significant legal discussion. See for example: *YL* v *Birmingham City Council* [2007] UKHL 27, [2008] 1AC 95.

1. The Companies, Partnerships and Groups (Accounts and Non-Financial Reporting) Regulations 2016, SI 2016 No 1245.
2. Ibid, s.414CA.
3. Department for Business, Energy and Industrial Strategy, ‘Frameworks for standards for non-financial reporting – Final Report’ (2020) <[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\_data/](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/935097/frameworks-for-standards-for-non-financial-reporting.pdf)

[file/935097/frameworks-for-standards-for-non-financial-reporting.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/935097/frameworks-for-standards-for-non-financial-reporting.pdf)> accessed 11 July 2023, 32.

1. Virginia Mantouvalou, ‘The UK Modern Slavery Act Three Years On’ (2018) 81(6) *Modern Law Review* 1017; Genevieve LeBaron and Andreas Rühmkorf, ‘The domestic politics of corporate accountability legislation: struggles over the 2015 UK Modern Slavery Act’ (2019) 17(3) *Socio-Economic Review* 709; Modern Slavery and Human Rights Policy and Evidence Centre, ‘Effectiveness of Section 54 of the Modern Slavery Act: Evidence and Comparative Analysis’ (2021)

<<https://modernslaverypec.org/assets/downloads/TISC-effectiveness-report.pdf>> accessed 6 June 2023.

1. Business and Human Rights Resource, ‘FTSE 100 & the UK Modern Slavery Act: From Disclosure to Action’ (2018)

<<https://media.business-humanrights.org/media/documents/files/FTSE_100_Briefing_2018.pdf>> accessed 6 June 2023.

1. UK Government, ‘Good Business: Implementing the UK Guiding Principles on Business and Human Rights’ (September

2013) <<https://globalnaps.org/wp-content/uploads/2017/11/uk-2013-nap-bhr.pdf>> accessed 31 July 2023; UK Government, ‘Good Business: Implementing the UN Guiding Principles on Business and Human Rights – Updated May 2016’ (May 2016) <<https://globalnaps.org/wp-content/uploads/2017/11/uk-2016.pdf>> accessed 31 July 2023; see also, UK Government, ‘UK National Action Plan on implementing the UN Guiding Principles on Business and Human Rights: Progress Update, May 2020’ (2020) <[https://www.gov.uk/government/publications/implementing-the-un-guiding-](https://www.gov.uk/government/publications/implementing-the-un-guiding-principles-on-business-and-hu) [principles-on-business-and-human-rights-may-2020-update/uk-national-action-plan-on-implementing-the-un-guiding-](https://www.gov.uk/government/publications/implementing-the-un-guiding-principles-on-business-and-hu) [principles-on-business-and-human-rights-progress-update-may-2020](https://www.gov.uk/government/publications/implementing-the-un-guiding-principles-on-business-and-hu)> accessed 6 June 2023.

this plan, and in line with the commitment to implement the UNGPs.’14 Though a significant policy step, the UK NAPs have also garnered criticism, due to the failure to consult with civil society, the lack of baseline assessment, and their limited scope.15 Nevertheless, speaking to the current trend towards mHRDD, Baroness Young introduced a wide-ranging Private Members Bill into the House of Lords in late 2023, which would require all commercial organisations in the UK to undertake human rights and environmental due diligence.16 The Bill fell after reaching its Second Reading in the House of Lords due to the General Election in May 2024.

Given the weight of the public sector in NI, responsible procurement practices are of particular relevance here. Central and local government in NI spend upwards of £3bn annually on supplies, services, and construction works.17 There has been a substantial movement in NI to ensure responsible practices in the form of Procurement Policy Notes. The PPN05/21 mandates that government departments in NI incorporate human rights considerations into contracts when conducting a procurement process, complying with the Human Rights Act 1998, Modern Slavery Act 2015, and other relative legislative standards (though it does not specifically reference the UNGPs).18 Departments must assess the level of risk involved in each contract and produce a procurement strategy that identifies the potential for human rights breaches and put measures in place to mitigate them.19 The Note allows for a flexible approach to identifying human rights risks in contracts but requires three specific groups to be taken into consideration when assessing risk; that is, the end users of a service or product, the first tier of the supply chain, and staff working for suppliers below the first tier.20 The resultant level of risk identified (low, mid-level, or high) will have an impact on the procurement process and the amount of contract monitoring required in relation to human rights. High risk contracts require ‘stringent measures’ put in place by the department, including audits of the supply chain.21 In such cases, the contractor must provide a detailed human rights statement, including information on complaints and grievances, compliance and reporting mechanisms.22 Contract requirements must include the right to independent monitoring across all jurisdictions, where requested.23

PPN05/21 sits within a suite of complementary Notes issued by NI’s Department of Finance incorporating social issue compliance into the procurement process, such as PPN01/21 on scoring social value. Likewise, PPN03/21 on supply chain resilience, requires government departments to map supply chains for their critical suppliers’ contracts.24 The Note suggests that this mapping exercise can also be used to identify potential human rights and modern slavery risks.25

1. UK Government, ‘Good Business: Implementing the UN Guiding Principles on Business and Human Rights – Updated May 2016’ (May 2016) <<https://globalnaps.org/wp-content/uploads/2017/11/uk-2016.pdf>> accessed 31 July 2023.
2. Claire Methven O’Brien, John Ferguson and Marisa McVey, ‘National Action Plans on business and human rights: an

experimentalist governance analysis’ (2022) 23(1) *Human Rights Review* 71.

1. Commercial Organisations and Public Authorities Duty (Human Rights and Environment) Bill, House of Lords, (2023- 2024) 17.
2. NI Audit Office, ‘Public Procurement in NI’ (2023) <[https://www.niauditoffice.gov.uk/files/niauditoffice/](https://www.niauditoffice.gov.uk/files/niauditoffice/documents/2023-04/NIAO%20Report%20-%20Public%20Procurement%20in%20Northern%20Ireland.pdf)

[documents/2023-04/NIAO%20Report%20-%20Public%20Procurement%20in%20Northern%20Ireland.pdf](https://www.niauditoffice.gov.uk/files/niauditoffice/documents/2023-04/NIAO%20Report%20-%20Public%20Procurement%20in%20Northern%20Ireland.pdf)> accessed 25 Feb 2024.

1. NI Department of Finance, ‘PPN05/21 Human Rights in Public Procurement’ (2021) [https://www.finance-ni.gov.uk/](https://www.finance-ni.gov.uk/sites/default/files/publications/dfp/PPN%2005%2021%20Human%20Rights%20in%20Public%20Procurement%20%28pdf%20Internet%20Version%2022%20Nov%2021%29.PDF)

[sites/default/files/publications/dfp/PPN%2005%2021%20Human%20Rights%20in%20Public%20Procurement%20](https://www.finance-ni.gov.uk/sites/default/files/publications/dfp/PPN%2005%2021%20Human%20Rights%20in%20Public%20Procurement%20%28pdf%20Internet%20Version%2022%20Nov%2021%29.PDF)

[%28pdf%20Internet%20Version%2022%20Nov%2021%29.PDF](https://www.finance-ni.gov.uk/sites/default/files/publications/dfp/PPN%2005%2021%20Human%20Rights%20in%20Public%20Procurement%20%28pdf%20Internet%20Version%2022%20Nov%2021%29.PDF) accessed 7 June 2023.

1. Ibid s.4.2.
2. Ibid.
3. Ibid s.4.6.
4. Ibid.
5. Ibid s.4.9.
6. NI Department of Finance, ‘PPN 01/21 Scoring Social Value’ (2021) <[https://www.finance-ni.gov.uk/sites/default/files/](https://www.finance-ni.gov.uk/sites/default/files/publications/dfp/PPN%200121%20Scoring%20Social%20Value%20%5Bpdf%20version%2006%20Oct%202022%5D.PDF) [publications/dfp/PPN%200121%20Scoring%20Social%20Value%20%5Bpdf%20version%2006%20Oct%202022%5D.](https://www.finance-ni.gov.uk/sites/default/files/publications/dfp/PPN%200121%20Scoring%20Social%20Value%20%5Bpdf%20version%2006%20Oct%202022%5D.PDF) [PDF](https://www.finance-ni.gov.uk/sites/default/files/publications/dfp/PPN%200121%20Scoring%20Social%20Value%20%5Bpdf%20version%2006%20Oct%202022%5D.PDF)> accessed 7 June 2023.
7. NI Department of Finance ‘PPN 03/21 Supply Chain Resilience’ <[https://www.finance-ni.gov.uk/sites/default/](https://www.finance-ni.gov.uk/sites/default/files/publications/dfp/PPN%2003%2021%20Supply%20Chain%20Resilience%20%28pdf%20version%2022%20November%202021%29.PDF)

[files/publications/dfp/PPN%2003%2021%20Supply%20Chain%20Resilience%20%28pdf%20version%2022%20](https://www.finance-ni.gov.uk/sites/default/files/publications/dfp/PPN%2003%2021%20Supply%20Chain%20Resilience%20%28pdf%20version%2022%20November%202021%29.PDF) [November%202021%29.PDF](https://www.finance-ni.gov.uk/sites/default/files/publications/dfp/PPN%2003%2021%20Supply%20Chain%20Resilience%20%28pdf%20version%2022%20November%202021%29.PDF)> accessed 7 June 2023.

Post-Brexit, NI continues to occupy a ‘unique position, with one foot in the EU Single Market for Goods and the other in the UK Internal Market.’26 There has been little discussion about whether or how Brexit will modify business and human rights governance in the UK.27 Article 2 of the Ireland/NI Protocol (now updated to the Windsor Framework) provides a commitment by the UK government to first ensure that the rights, safeguards, and equality of opportunity provisions set out in the relevant chapter of the Belfast/Good Friday Agreement are not diminished as a result of the UK leaving the EU.28 Scoping work on NI legislation falling within this non-diminution commitment continues.29 The second leg of Article 2 of the Windsor Framework requires that, should certain provisions of the EU law setting out minimum standards of protection from discrimination be enhanced or replaced, NI domestic law must follow suit.30 EU business and human rights developments since Brexit are not likely to fall under the remit of the Windsor Framework and will likely result in divergence in NI. Nevertheless, recently adopted EU legislation, like the Pay Transparency Directive, may fall under the dynamic alignment leg of Article 2 of the Windsor Framework.31

**8**

**9**

Perhaps the most relevant development in business and human rights is the recent EU Corporate Sustainability Due Diligence Directive (CSDDD). The Directive establishes a corporate due diligence duty to identify, prevent, and account for human and environmental rights abuses across the EU.32 Both large EU-incorporated companies and non-EU companies will fall within the scope of the Directive, which is due to take effect initially by 2027.33 The CSDDD obligations are to be met by the ultimate parent company and flow down their value chain. Thus, while third-country SMEs are not directly in scope of the Directive, they could be affected indirectly as contractors or subcontractors.34 In addition, the broad scope of the proposed ban on forced labour goods by the EU will similarly impose due diligence requirements on any imported goods from outside of the EU. While the ban might not directly form part of NI law, it will significantly impact upon NI businesses moving goods to the EU.35

NI is also currently in a position where it diverges with the rest of the UK law regarding conflict mineral governance. The EU Conflict Mineral Regulation, which requires companies importing significant volumes of certain metals into Member States to ensure that they are resourced responsibly, remains in force in NI due to its position in the EU Single Market, but

1. Northern Ireland Affairs Committee, *Investment in Northern Ireland: First Report of Session 2022-23* (HC 2022-10 85) 3.
2. One issue already raised is whether or how victims of human rights abuse by UK-domiciled businesses will be able to access justice post-Brexit. The Brussels I Regulation no longer applies, and the UK is not currently party to the Lugano Convention, once again leaving foreign claimants hoping to bring suits against UK-domiciled companies vulnerable

to *forum non conveniens* hurdles. This was recently highlighted in *Limbu & Ors* v *Dyson Technology Ltd & Ors* [2023] EWHC 2592. For further commentary on this see, for example: Francesca Farrington, ‘A return to the doctrine of *forum non conveniens* after Brexit and the implications for corporate accountability’ (2022) 18(3) *Journal of Private International Law* 399.

1. Agreement on the Withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union

(30 January 2020) UKTS 3/2020, Protocol on Ireland/Northern Ireland, Article 2.

1. NI Human Rights Commission and Equality Commission NI ‘Working Paper: The Scope of Article 2(1) of the Ireland/ Northern Ireland Protocol’ (2022) <[https://nihrc.org/publication/detail/nihrc-and-ecni-working-paper-the-scope-of-](https://nihrc.org/publication/detail/nihrc-and-ecni-working-paper-the-scope-of-article-21-of-the-ireland-northern-ireland-protocol) [article-21-of-the-ireland-northern-ireland-protocol](https://nihrc.org/publication/detail/nihrc-and-ecni-working-paper-the-scope-of-article-21-of-the-ireland-northern-ireland-protocol)> accessed 18 July 2023.
2. Ibid, Annex 1.
3. European Parliament and Council of the European Union, ‘Proposal for a Directive on improving working conditions in platform workers’ COM/2021/762 final, 9 December 2021 <[https://eur-lex.europa.eu/legal-content/EN/](https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A52021PC0762) [ALL/?uri=CELEX%3A52021PC0762](https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A52021PC0762)> accessed 25 February 2023.
4. Directive 2024/1760 of 13 June 2024 on corporate sustainability due diligence and amending Directive (EU) 2019/1937

and Regulation 2023/2859 [2024] OJ L.

1. Ibid, Article 1.
2. Nicolas Bueno, Nadia Bernaz, Gabrielle Holly and Olga Martin-Ortega, ‘The EU Directive on Corporate Sustainability Due Diligence: The Final Political Compromise. (2024) *Business and Human Rights Journal* [https://www.cambridge.org/](https://www.cambridge.org/core/journals/business-and-human-rights-journal/article/eu-directive-on-corporate-sustainability-due-diligence-csddd-the-final-political-compromise/9731DFA73A2D98D2B8B71BEDF68CEDD1) [core/journals/business-and-human-rights-journal/article/eu-directive-on-corporate-sustainability-due-diligence-csddd-](https://www.cambridge.org/core/journals/business-and-human-rights-journal/article/eu-directive-on-corporate-sustainability-due-diligence-csddd-the-final-political-compromise/9731DFA73A2D98D2B8B71BEDF68CEDD1) [the-final-political-compromise/9731DFA73A2D98D2B8B71BEDF68CEDD1](https://www.cambridge.org/core/journals/business-and-human-rights-journal/article/eu-directive-on-corporate-sustainability-due-diligence-csddd-the-final-political-compromise/9731DFA73A2D98D2B8B71BEDF68CEDD1)> accessed 9 July 2024.
3. European Commission, ‘Proposal for a Regulation of the European Parliament and of the Council on prohibiting

products made with forced labour on the Union Market’ COM/2022/453 final, 14 September 2022 <[https://single-](https://single-market-economy.ec.europa.eu/system/files/2022-09/COM-2022-453_en.pdf) [market-economy.ec.europa.eu/system/files/2022-09/COM-2022-453\_en.pdf](https://single-market-economy.ec.europa.eu/system/files/2022-09/COM-2022-453_en.pdf)> accessed 25 February 2024.

does not apply in Great Britain. Since EU Regulations oblige States to enforce legislation,36 the UK Government enacted the Conflict Minerals (Compliance) (Northern Ireland) (EU Exit) Regulations 2020, which sets out disclosure requirements and penalties for non-compliance, with the UK Foreign Office acting as the ‘competent authority.’ As Hackett and O’Kelly highlight, this has the potential to increase regulatory burdens on NI-based actors, leaving them out of step with the rest of the UK.37

Given the transnational nature of corporations, business and human rights governance requires an all-island approach.38 Ireland developed its first NAP on Business and Human Rights which ran between 2017 and 2020. Public consultation for a second NAP closed in September 2023 and drafting is ongoing.39 Limited cooperation between Ireland and NI does already occur on cross border business and human rights issues such as modern slavery but, at the same time the border remains ‘a post-conflict conduit for human trafficking with a character all of its own.’40

## Work of the NI Human Rights Commission

The NIHRC has been a driver on business and human rights in the region. National Human Rights Institutions (NHRIs) obviously play a significant role in the protection and promotion of human rights, and this role is heightened in post-conflict societies.41 They are envisioned as a key part of the UNGP framework, enhancing effective implementation of business and human rights, acting as a monitor, and providing expertise and state-based non-judicial grievance mechanisms.42

In particular, the NIHRC has contributed to the business and human rights context in three major workstreams: promoting and monitoring the UK NAP process,43 public procurement,44 and engagement with key stakeholders. Regarding the latter, the NIHRC launched (and is now the facilitator of) the NI Human Rights and Business Forum, a ‘multi-stakeholder platform to facilitate the exchange of knowledge and good practice between businesses, government, departments, and civil society’, with reference to the UNGPs.45 With the aim of embedding human rights into NI businesses, the Forum meets a few times a year and provides workshops

1. Council Regulation 2017/821 of 17 May 2017 laying down supply chain due diligence obligations for Union importers of tin, tantalum and tungsten, their ores, and gold originating from conflict-affected and high-risk areas [2017] OJ L30/1.
2. Ciara Hackett and Ciarán O’Kelly, ‘Future Regulatory Regime for Environmental, Social and Governance (ESG) Ratings

Providers Consultation – Response’ (2023).

1. Ciara Hackett and Marisa McVey, ‘Submission on Ireland’s proposed second NAP on BHR’ (September 2023) <[https://](https://pure.qub.ac.uk/files/512976876/QUB_Submission_Irish_BHR_NAP.pdf) [pure.qub.ac.uk/files/512976876/QUB\_Submission\_Irish\_BHR\_NAP.pdf](https://pure.qub.ac.uk/files/512976876/QUB_Submission_Irish_BHR_NAP.pdf)> accessed 26 September 2023.
2. DFA website: <https://www.dfa.ie/our-role-policies/international-priorities/human-rights/business-and-human-rights/>
3. Ciara Hackett, Ciarán O’Kelly, Samantha Hopkins and Clare Patton ‘Covid 19 as a lens to investigate local approaches to Business and Human Rights: The case of Northern Ireland’ (2023) 74 AD2 *Northern Ireland Legal Quarterly* 1.
4. Sean Molloy, ‘National Human Rights Institutions in Post-Conflict Settings: An Evolving Research Agenda?’ (2020) 12

*Journal of Human Rights Practice* 592.

1. UNGPs, Commentary to Principles 3 & 25. See also, Meg Brodie, ‘Pushing the boundaries: the role of national human rights institutions in operationalising the ‘Protect, Respect and Remedy’ framework’ in Radu Mares (ed.), *The UN Guiding Principles on Business and Human Rights: foundations and implementation*. (Brill 2012); Humberto Cantú Rivera, ‘National Human Rights Institutions and their (extended) role in the business and human rights field’, in Surya Deva and David Birchall (eds.), *Research Handbook on Human Rights and Business* (Edward Elgar 2020); Nicola Jägers, ‘National Human Rights Institutions: The Missing Link in Business and Human Rights Governance’ (2020) 14(3) *ICL Journal* 289; René Wolfstellar, ‘The Unrealised Potential of National Human Rights Institutions in Business and Human Rights Regulation: Conditions for Effective Engagement and Proposal for Reform’ (2022) 23 *Human Rights Review* 43.
2. NI Human Rights Commission, ‘Submission to the Joint Committee on Human Rights’ Human Rights and Business

Inquiry’ (2017) <[https://nihrc.org/uploads/publications/Submission\_to\_the\_JCHR\_Human\_Rights\_Business\_Inquiry.](https://nihrc.org/uploads/publications/Submission_to_the_JCHR_Human_Rights_Business_Inquiry.pdf)

[pdf](https://nihrc.org/uploads/publications/Submission_to_the_JCHR_Human_Rights_Business_Inquiry.pdf)> accessed 10 October 2023, para 18.

1. NI Human Rights Commission, ‘Public Procurement and Human Rights’ (2013) <[https://nihrc.org/uploads/publications/](https://nihrc.org/uploads/publications/NIHRC_Public_Procurement_and_Human_Rights.pdf) [NIHRC\_Public\_Procurement\_and\_Human\_Rights.pdf>](https://nihrc.org/uploads/publications/NIHRC_Public_Procurement_and_Human_Rights.pdf) accessed 10 October 2023.
2. NI Human Rights Commission, ‘NIHRC Submission to the Working Group on Business and Human Rights on the role of

national human rights institutions in facilitating access to effective remedy for business-related human rights abuses’ (2019) <[https://www.ohchr.org/sites/default/files/Documents/Issues/Business/Northern\_Ireland\_HR\_Commission.pdf](https://www.ohchr.org/sites/default/files/Documents/Issues/Business/Northern_Ireland_HR_Commission.p)>

accessed 7 June 2023.

on specific business and human rights issues, such as modern slavery and procurement.46 In 2019, the Forum adopted an ‘Action Plan on Business and Human Rights’, outlining a list of human rights commitments made by business members.47

**10**

**11**

Aside from these three main strands of work, the Commission continues to raise specific human rights issues related to business conduct when they arise, particularly with regards to the behaviour of private entities when performing public functions.48 Furthermore, as the UNGPs specify, the NHRIs have a role to play in ensuring a remedy for corporate human rights abuses.49 The NIHRC’s mandate also has an investigatory arm, which can include investigation into non-State actors.50 Finally, regarding the impact of Brexit, the NIHRC has recommended greater support is needed for cross-border initiatives affecting business and human rights practices on the island of Ireland, and highlighted the potential for retrogression in human rights protections by private businesses, as a consequence of Brexit.51

## Motivation for Research

Given the rapid developments discussed in the above section, there is a need to better understand the business and human rights landscape in NI, particularly post-Brexit. Until now, there has been no analysis of corporate alignment with the UNGPs in NI, and it is hoped that this report and pilot assessment can provide a robust evidence base on how companies understand and implement human rights policies and practices into their operations. In addition, this report will also highlight where targeted support is needed for small, medium and micro-businesses that make up much of NI’s economy. In the long-term, the partnership between NIHRC and QUB on business and human rights will aim to continue to track the progress of companies, foster constructive dialogue, and facilitate peer-learning over the coming years. Finally, the report will provide clarity for policymakers and regulators on future areas of action in relation to business and human rights.

1. NI Human Rights Commission, ‘Modern Slavery, Human Trafficking and Procurement discussed at Business and Human Rights Forum’ (19 October 2022) <[https://nihrc.org/news/detail/modern-slavery-human-trafficking-and-sustainable-](https://nihrc.org/news/detail/modern-slavery-human-trafficking-and-sustainable-procurement-discussed)

[procurement-discussed-at-business-and-human-rights-forum](https://nihrc.org/news/detail/modern-slavery-human-trafficking-and-sustainable-procurement-discussed)> accessed 7 June 2023.

1. NI Business and Human Rights Forum, ‘NI Action Plan on Business and Human Rights’ (2019) <[https://nihrc.org/](https://nihrc.org/uploads/general/Northern_Ireland_Action_Plan_on_Business_and_Human_Rights.pdf) [uploads/general/Northern\_Ireland\_Action\_Plan\_on\_Business\_and\_Human\_Rights.pdf](https://nihrc.org/uploads/general/Northern_Ireland_Action_Plan_on_Business_and_Human_Rights.pdf)> accessed on 7 June 2023.
2. NI Human Rights Commission, ‘The 2022 Annual Statement: Human Rights in NI’ (2022) <[https://nihrc.org/uploads/](https://nihrc.org/uploads/publications/2022-NIHRC-Annual-Statement-2022.pdf)

[publications/2022-NIHRC-Annual-Statement-2022.pdf](https://nihrc.org/uploads/publications/2022-NIHRC-Annual-Statement-2022.pdf)> accessed 31 July 2023, 220.

1. UNGPs Principle 27; Markus Krajewski, ‘Guiding Principle 27: State-based Non-Judicial Grievance Mechanisms’ in Barnali Choudhury (ed) *The UN Guiding Principles on Business and Human Rights: A Commentary* (Edward Elgar, 2023).
2. NI Act 1998, s 69(8A). An example of this investigatory power in action can be found here: NI Human Rights

Commission, ‘In Defence of Dignity: The Human Rights of Older People in Nursing Homes’ (2012) <[https://nihrc.org/](https://nihrc.org/uploads/publications/in-defence-of-dignity-investigation-report-March-2012.pdf) [uploads/publications/in-defence-of-dignity-investigation-report-March-2012.pdf](https://nihrc.org/uploads/publications/in-defence-of-dignity-investigation-report-March-2012.pdf)> accessed 7 June 2023.

1. NI Human Rights Commission, ‘Submission to the Joint Committee on Human Rights’ Human Rights and Business

Inquiry’ (2017) <[https://nihrc.org/uploads/publications/Submission\_to\_the\_JCHR\_Human\_Rights\_Business\_Inquiry.](https://nihrc.org/uploads/publications/Submission_to_the_JCHR_Human_Rights_Business_Inquiry.pdf)

[pdf](https://nihrc.org/uploads/publications/Submission_to_the_JCHR_Human_Rights_Business_Inquiry.pdf)> accessed 7 June 2023, para 94.

# Methodology

## Company Selection

Companies were selected based on the Belfast Telegraph’s Top 100 Companies 2023.52 The ranking is compiled based on a combined ranking of turnover and pre-tax profit using publicly available records from Companies House. As this is a pilot assessment, the top 20 companies, listed in Table 1, were chosen to be assessed, in order to provide an overview of business and human rights implementation in NI.53

Table 1: Top 20 NI companies (Belfast Telegraph, 2023)

|  |  |  |
| --- | --- | --- |
| Company | Parent company (if applicable) | Sector |
| Randox Holdings Ltd |  | Diagnostics |
| SSE Airtricity | SSE plc (UK) | Utilities |
| Danske Bank UK | Danske Bank A/S (Denmark) | Finance |
| Almac Group |  | Pharmaceuticals |
| NIE Networks | ESB Group (Ireland) | Utilities |
| EP Kilroot and Ballylumford | EPH Group (Czech Republic) | Utilities |
| W&R Barnett Holdings Ltd |  | Agriculture |
| Terex GB | Terex (US) | Manufacturing |
| Encirc | Vidrala (Spain) | Manufacturing |
| LCC Group |  | Energy |
| John Henderson Holdings |  | Retail |
| NIIB Group\* | Bank of Ireland Group plc (Ireland) | Finance |
| CJ Upton | Upton Steel (UK) | Manufacturing |
| NI Water |  | Utilities |
| Kainos plc |  | Information Technology |
| Coca Cola HBC | Coca-Cola HBC AG | Manufacturing |
| FP McCann |  | Manufacturing |
| Energia Group Holdings NI | Energia Group (Ireland) | Utilities |
| Gardrum Holdings |  | Manufacturing |
| Moy Park | Pilgrim’s Pride (US) | Consumer Staples |

\*Bold font indicates companies that engaged with the NIHRC and/or researchers on their draft scorecard.

## Corporate Human Rights Benchmark

The methodology used in this report is based on the CHRB Core UNGP Indicator Assessment (2021) from the World Benchmarking Alliance (WBA).54

1. Margaret Canning, ‘Northern Ireland’s Top 100 Companies – Full List’ *Belfast Telegraph* (1 June 2023) <[https://www.](https://www.belfasttelegraph.co.uk/business/top-100-companies/northern-irelands-top-100-companies-2023-full-list/1462361051.html) [belfasttelegraph.co.uk/business/top-100-companies/northern-irelands-top-100-companies-2023-full-list/1462361051.](https://www.belfasttelegraph.co.uk/business/top-100-companies/northern-irelands-top-100-companies-2023-full-list/1462361051.html) [html](https://www.belfasttelegraph.co.uk/business/top-100-companies/northern-irelands-top-100-companies-2023-full-list/1462361051.html)> accessed 7 June 2023.
2. Belfast Harbour was excluded from our analysis after discussion with the NIHRC, given its status as a primarily public

authority.

1. World Benchmarking Alliance, ‘Corporate Human Rights Benchmark 2022’ (2022) <[https://www.](https://www.worldbenchmarkingalliance.org/research/2022-corporate-human-rights-benchmark-insights-re) [worldbenchmarkingalliance.org/research/2022-corporate-human-rights-benchmark-insights-report/](https://www.worldbenchmarkingalliance.org/research/2022-corporate-human-rights-benchmark-insights-re)> accessed 1

August 2023.

This assessment was selected due to its direct connection to the UNGPs, reliability, accessibility, and ability to provide points of comparison across sectors and other regional/country assessments.

**12**

**13**

The CHRB was set up in 2013 and became part of the WBA in 2019. Its methodologies provide a comparative assessment of the largest companies, focusing on the human rights policies, processes and practices. The full CHRB assessment spans five themes and has been applied to the top global companies in industry sectors, such as food and agriculture, ICT and automotive manufacturing.55 The 2021 Core UNGP Indicator Assessment differs from the full assessment in that it provides an overview ‘snapshot’ of the company’s approach to human rights management and whether they are implementing policies and practices in line with the key expectations of the UNGP under three themes:56

A – Governance and Policy Commitments

* + 1. – Commitment to respect human rights
		2. .a – Commitment to respect human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work

A.1.4 – Commitment to remedy

B – Embedding Respect for Human Rights Due Diligence

B.1.1 – Responsibility and resources for day-to-day human rights functions

B.2.1 – Identifying human rights risks and impacts

* + 1. – Assessing human rights risks and impacts
		2. – Integrating and acting on human rights risks and impacts
		3. – Communicating on human rights impacts

C – Remedies and Grievance Mechanisms

* 1. – Grievance mechanisms for workers
	2. – Grievance mechanisms for external individuals and communities

C.7 – Remedying adverse impacts

Each theme is broken down into multiple indicators (A.1.1, A.1.2a, etc.,), and for each indicator the company can score 0, 1 or 2 points. Generally, a score of 1 demonstrates that some basic human rights practices have been identified. A gated system is then employed, such that to obtain a full 2 points the company must demonstrate all basic required practices are present.57 Partial scores (0.5 and 1.5) are available for multi-criteria indicators when scores are partially achieved. The criteria for individual indicators are drawn directly from the key expectations of the UNGPs. Researchers apply the criteria to the companies’ publicly available information to determine a score for each indicator. Many of the terms in the criteria have a specific definition drawn from international standards and industry- specific sources, and details of this can be found in the Core UNGP Assessment.58 We provide an in-depth description of indicator criteria when discussing the scores of the assessed NI companies in the results section of this report.

In terms of data, the Core UNGP Indicator assessment uses only publicly available information, i.e., information found on a company’s website, its formal financial and non-financial report, or other public documents. Statements related to policy commitments (codes of conduct, guidelines etc)

1. World Benchmarking Alliance, ‘Corporate Human Rights Benchmark Core UNGP Indicators’ (2021) <[https://assets.](https://assets.worldbenchmarkingalliance.org/app/uploads/2022/05/CHRB-Methodology_COREUNGP_2021_FINA) [worldbenchmarkingalliance.org/app/uploads/2022/05/CHRB-Methodology\_COREUNGP\_2021\_FINAL.pdf](https://assets.worldbenchmarkingalliance.org/app/uploads/2022/05/CHRB-Methodology_COREUNGP_2021_FINA)> accessed 1

August 2023.

1. See Appendix 1 for Core UNGP Indicators and a breakdown of themes, indicators and available points. A sample assessment template can be found in Appendix 2.
2. Supra note 55
3. Supra note 55

and other sources (annual human rights reports) may be accepted if available. This report also includes any relevant non-confidential information that companies provided to the NIHRC and research team during the course of the assessment. To ensure alignment, the WBA policy on CHRB assessments, including the Core UNGP assessment, prioritises assessing publicly available information from the parent company of each selected company (no matter where they are headquartered), and as such, some of our chosen companies’ assessments includes their parent company documentation (where relevant).

This approach has proven useful for country-wide perspectives on corporate implementation of human rights, and other ‘snapshot’ assessments using the same methodology have been conducted in Ireland59, Belgium,60 Denmark,61 Germany,62 Finland,63 Scotland,64 and Spain.65

A number of these snapshots have fed into countries’ national baseline assessments for NAPs on business and human rights and government’s corporate guidance documents on the UNGPs. They have also been utilised for engagement by civil society organisations and as a springboard for action around the implementation of mHRDD.66

## Alignment with Other Assessments

Given that many NI companies are subsidiaries of much larger multinational operations, some of the companies in this assessment or their parent companies had been recently assessed by either the WBA or other country snapshots. We saw this as an opportunity to test and align our interpretation of the indicators and to ensure uniformity throughout the scoring exercise.

The SSE assessment was updated from the baseline assessment undertaken in Scotland in 2022.67 In addition, ESB (the parent company of NIE Networks) had recently been assessed by colleagues at Trinity College Dublin, since ESB also operates in Ireland. We verified this data with help from the Irish Benchmark team when undertaking our own assessment to ensure alignment. Finally, Danske Bank also overlapped with a recent study conducted by the Danish

1. Trinity Business School Centre for Innovation, ‘Irish Business and Human Rights: A snapshot of large firms operating in Ireland’ (2024) <<https://www.tcd.ie/media/tcd/business/pdfs/BHRReport-2023.pdf>> accessed 25 January 2024.
2. Belgian NBA Business and Human Rights, ‘National Baseline Assessment: Business and Human Rights – Main Report’

(2021) <<https://globalnaps.org/wp-content/uploads/2021/03/belgium-nba-march-2021-full.pdf>> accessed 25 February

2024.

1. Danish Institute for Human Rights, ‘Documenting Respect for Human Rights’ (2022) <[https://www.humanrights.dk/](https://www.humanrights.dk/news/danish-companies-are-behind-communicating-their-human-rights-efforts) [news/danish-companies-are-behind-communicating-their-human-rights-efforts](https://www.humanrights.dk/news/danish-companies-are-behind-communicating-their-human-rights-efforts)> accessed 28 January 2023.
2. Herbert Winistörfer, ‘Respect for Human Rights: A Snapshot of the Largest German Companies’ (2019) *Business and*

*Human Rights Resource Centre* <[https://www.business-humanrights.org/en/from-us/briefings/respect-for-human-](https://www.business-humanrights.org/en/from-us/briefings/respect-for-human-rights-a-snapshot-of-the) [rights-a-snapshot-of-the-largest-german-companies/](https://www.business-humanrights.org/en/from-us/briefings/respect-for-human-rights-a-snapshot-of-the)> accessed 15 September 2023.

1. Elina Tran-Nguyen, Suvi Halttula, Jaana Vormisto, Lotta Aho, Nikodemus Solitander, Sirpa Rautio and Susan Villa,

‘Status of the Human Rights Performance of Finnish Companies SIHTI-project report’ (2021) *Ministry of Economic Affairs and Employment* <<https://julkaisut.valtioneuvosto.fi/handle/10024/162936>> accessed 25 September 2023.

1. John Ferguson and Marisa McVey, ‘Missing the Mark: Benchmarking Scottish Companies Compliance with the UN

Guiding Principles on Business and Human Rights’ (2022) *CSEAR* <[https://csear.co.uk/article/missing-the-mark-](https://csear.co.uk/article/missing-the-mark-benchmarking-scottish-companies-compliance-with-the-un-) [benchmarking-scottish-companies-compliance-with-the-un-guiding-principles-on-business-and-human-rights/](https://csear.co.uk/article/missing-the-mark-benchmarking-scottish-companies-compliance-with-the-un-)> accessed 25 September 2023.

1. ECODES, ‘Derechos Humanos en la cadena de valor de las empresas españolas’ (2021) <[https://ecodes.org/hacemos/](https://ecodes.org/hacemos/produccion-y-consumo-responsable/analisis-de-sostenibilidad/indice-empres)

[produccion-y-consumo-responsable/analisis-de-sostenibilidad/indice-empresarial-de-derechos-humanos-corporate-](https://ecodes.org/hacemos/produccion-y-consumo-responsable/analisis-de-sostenibilidad/indice-empres) [human-rights-benchmark/realizamos-el-primer-estudio-sobre-empresa-y-ddhh-centrado-en-el-ibex-35-con-](https://ecodes.org/hacemos/produccion-y-consumo-responsable/analisis-de-sostenibilidad/indice-empres) [metodologia-del-chrb](https://ecodes.org/hacemos/produccion-y-consumo-responsable/analisis-de-sostenibilidad/indice-empres)> accessed 25 September 2023.

1. World Benchmarking Alliance, ‘Human rights snapshots of companies: Lessons from Denmark, Finland, Ireland and

Belgium’ (2022) <[https://www.worldbenchmarkingalliance.org/news/human-rights-snapshots-of-companies-lessons-](https://www.worldbenchmarkingalliance.org/news/human-rights-snapshots-of-companies-lessons-from-denm)

[from-denmark-finland-ireland-and-belgium/](https://www.worldbenchmarkingalliance.org/news/human-rights-snapshots-of-companies-lessons-from-denm)> accessed 5 February 2023.

1. John Ferguson and Marisa McVey, ‘Missing the Mark: Benchmarking Scottish Companies Compliance with the UN Guiding Principles on Business and Human Rights’ (2022) *CSEAR* <https://csear.co.uk/article/missing-the-mark- benchmarking-scottish-companies-compliance-with-the-un-guiding-principles-on-business-and-human-rights/> accessed 25 September 2023.

Institute for Human Rights (DIHR), which focused on the biggest financial institutions in Denmark.68 The DIHR’s methodology combined the Core UNGP Indicator Assessment with the WBA’s Financial System Benchmark methodology to provide a more targeted sectoral approach. Since this assessment is focused on top NI companies and is not a sectoral approach, the research team validated the scoring with the relevant Core UNGP indicators used by the DIHR to ensure alignment.

## Quality Assurance and Engagement

In addition to the above alignments, contact was made with CHRB co-ordinators in July 2023, who provided the research team with template assessment criteria. Our analysis benefitted from substantial engagement with the CHRB team throughout the assessment period. In addition, we assembled an advisory board for the project made up of academics and civil society members with significant expertise in business and human rights and previous experience of applying the Core UNGP Indicator Assessment to other countries and regions. During the assessment period and the drafting of this report, colleagues from NIHRC and QUB met with this advisory board every six weeks to evaluate progress and integrate feedback on work conducted.

All companies included in the scope of the benchmark were contacted by the NIHRC to inform them of their inclusion in the assessment. After an initial assessment based on companies’ publicly available information, companies were then invited to review their individual scorecard to provide further relevant public information that could be included in assessment, and which may not have originally been identified by the research team. The research team then evaluated this information and cross-checked with the Core UNGP Indicator methodology before finalising each scorecard.

## Limitations

We are cognisant of the limitations of the Core UNGP Indicator Assessment, as well as the academic literature around benchmarking for business and human rights more generally.69 As the CHRB clearly states, ‘benchmarks will only ever provide a proxy rather than an absolute measure of human rights reporting.’70 This is a key issue to be mindful of when reading this report: that the Core UNGP Indicator Assessment tracks publicly available reporting on high-level expectations of the UNGPs, rather than actual corporate behaviours. Indeed, the benchmark is programmed to assess the quality of the company reporting on human rights and may not

As per CHRB guidance, most information provided by the company must be less than three years old at the start of the research cycle, except for policies or as otherwise specified in the indicator.71 As this is a periodic pilot assessment, it is the ambition of the research team that this assessment will be updated in a few years’ time to take into account information that was not captured in the current snapshot timeframe and future reporting activities. The spirit of this exercise is to understand the current business and human rights landscape in NI, and provide a platform for continual improvement via an open assessment process, with a common understanding of the responsibility for businesses to respect human rights. Companies and other key stakeholders should therefore focus on the performance bands that companies are ranked within, rather than specific scores, since as with all measurements focused on ‘scoring’ human rights, there is a wide degree of interpretation. The key indicator should be on how scores improve over time, rather than how each company compares to another.

We also acknowledge that the snapshot methodology does not provide an avenue for engaging with affected individuals to better understand the actual and potential human rights impacts of corporate activity. It is hoped that this first snapshot will therefore provide a foundation and conduit for this kind of engagement in the coming years of business and human rights research and policy in NI.

## Overall Results

The overall results of this assessment demonstrate a general picture of non-compliance with the UNGPs across the respective NI companies. The average score across all 20 companies was just 4.1 points out of a possible 24 (17%). Figure 1 demonstrates the distribution of scores in terms of percentage bands, where a company is placed in a band corresponding to the percentage they achieved of the total available score. No company achieved a full score in any theme, and none scored above the 50-60 percentage band overall. Ten companies (half of all those assessed) were placed in the 0-10 percentage band, with three companies placed in the 10-20 percentage band. One company reached the 20-30 percentage band, and three others were

capture the full spectrum of corporate practice. As such, the score of zero for a particular indicator does not mean that bad practices are always present. Rather it means that we have been unable to identify the required information in public documentation. Similarly, a high score does not necessarily mean that the company has a perfect human rights record. Unlike the full

CHRB assessment, the 2021 Core UNGP Indicator Assessment does not provide a space for

###### Overall Average 17%

scored in the 30-40 percentage band. Two companies, Coca- Cola HBC and Moy Park/Pilgrim’s Pride were placed in the 40- 50 percentage band, and only Danske Bank reached the 50-60 percentage band.

assessing corporate responses to allegations of human rights abuses.

**14**

**15**

This snapshot is also time-limited, as well as materially limited. The company documentation used in this assessment only includes public information available until November 2023, when the assessment phase of the project began. Any information published after this period was not included.

1. Danish Institute for Human Rights, ‘Documenting Respect for Human Rights in the Financial Sector: A 2023 Snapshot of Danish Financial Institutions’ (2023) <[https://www.humanrights.dk/files/media/document/Documenting%20](https://www.humanrights.dk/files/media/document/Documenting%20Respect%20for%20Human%20Rights%20in%20) [Respect%20for%20Human%20Rights%20in%20the%20Financial%20Sector%20–%20A%202023%20Snapshot%20](https://www.humanrights.dk/files/media/document/Documenting%20Respect%20for%20Human%20Rights%20in%20) [of%20Danish%20Financial%20Institutions\_accessible.pdf](https://www.humanrights.dk/files/media/document/Documenting%20Respect%20for%20Human%20Rights%20in%20)> accessed
2. See for example: André Broome and Joel Quirke, ‘Governing the world at a distance: The practice of global

benchmarking’ (2015) 41(5) *Review of International Studies* 819; Rajiv Maher, ‘De-contextualised Corporate Human Rights Benchmarks: Whose Perspective Counts? See Disclaimer’ (2020) 5(1) *Business and Human Rights Journal* 156; Magdalena Bexell, ‘Ranking for human rights? The formative power of indicators for business responsibility’ (2022) 5 *Journal of Human Rights* 604.

1. Supra note 55, p.4.

Another important data point is the divergence in scores between larger companies with

subsidiary branches located in NI, when compared to local, non-subsidiary companies in the region.72 Over half (11) of the companies assessed are subsidiaries of larger companies. Of these 11 companies, half had parent company headquartered in jurisdictions other than either UK or Ireland. Across all three themes, subsidiary companies performed better than the local companies. The highest scoring companies assessed (Danske Bank, Coca-Cola HBC and Moy Park/Pilgrim’s Pride) are all subsidiaries of much larger, multinational companies.

The scores achieved by each individual company, broken down by themes, can be found in Table 2 and Figure 2. Figure 3 demonstrates the average scores across the three themes, comparing subsidiary companies to non-subsidiary companies in NI.

1. Supra note 55, p.5.
2. Local firms may also be parent companies of a corporate group.

Figure 1. Company scores by percentage band

12

Figure 2. Company Scores, Top 20

0 5 10 15 20

10 10

3

3

2

1

1

**16**

**17**

8

6

4

2

0

Table 2. Company Scores, Top 20

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Top 20 Company | Total Score | Theme A (6) | Theme B (12) | Theme C (6) |
| Randox Holdings | 0 | 0 | 0 | 0 |
| SSE Airtricity/SSE | 8 | 4 | 2.5 | 1.5 |
| Danske Bank | 13 | 3 | 7 | 3 |
| Almac Group | 2.5 | 0.5 | 1 | 1 |
| NIE Networks/ESB | 7.5 | 2.5 | 3.5 | 1.5 |
| EP Kilroot & Ballylumford/EPH | 2 | 1 | 0 | 1 |
| W&R Barnett Holdings | 0 | 0 | 0 | 0 |
| Terex GB/Terex | 5 | 1 | 1 | 3 |
| Encirc/Vidrala | 4 | 0 | 2.5 | 1.5 |
| LCC Group | 0 | 0 | 0 | 0 |
| John Henderson Holdings | 0 | 0 | 0 | 0 |
| NIIB Group/Bank of Ireland | 4.5 | 1 | 2 | 1.5 |
| CJ Upton/Upton Steel | 0 | 0 | 0 | 0 |
| NI Water | 8 | 1 | 3 | 4 |
| Kainos plc | 1 | 0 | 0 | 1 |
| Coca-Cola HBC NI/CC HBC AG | 11 | 3.5 | 6 | 1.5 |
| FP McCann | 2 | 1 | 0 | 1 |
| Energia Group Holdings NI/Energia | 2 | 1 | 0 | 1 |
| Gardrum Holdings | 0 | 0 | 0 | 0 |
| Moy Park/Pilgrim’s Pride | 10.5 | 4 | 3.5 | 3 |

(Total Available) Randox Holdings SSE Airtricity/SSE Danske Bank Almac Group

NIE Networks/ESB EP Kilroot & Ballylumford/EPH W&R Barnett Holdings

12

6

6

Terex GB/Terex Encirc/Vidala LCC Group

John Henderson Holdings/Hendersons NIIB Group/Bank of Ireland CJ Upton/Upton Steel

NI Water Kainos plc Coca-Cola FP McCann

Energia Group Holdings NI/Energia

Gardrum Holdings Moy Park/Pilgrim’s Pride

Figure 3. Average thematic scores comparing subsidiary companies to non-subsidiary companies

 Non-subsidiaries  Subsidiaries

###### 3

###### 2.5

###### 2.5

1.9

1.7

0.8

0.3

0.4

###### 2

###### 1.5

Theme A: Governance and Policy Commitments

The UNGPs expect companies to express their commitment to respect human rights through publicly available policy.73 Theme A assesses this commitment, which is usually a statement approved at the highest level of the business, showing that the business is committed to respecting human rights and communicates this both internally and externally. The policy commitment sets the ‘tone at the top’ of the company that is needed to drive respect for human rights throughout the business.74 The commitment must be explicit, meaning that language that is ambiguous or weak will be considered insufficient for scoring.75 The average company scored just over 1 of a possible 6 points on this theme overall (18%). Figure 4 demonstrates the average

###### 1

###### Theme A Average

###### 18%

scores for Theme A across its three indicators (where the maximum score for each indicator is 2).

###### 0.5

###### 0

Theme A (6 points)

Theme B (12 points)

Theme C (6 points)

Figure 4. Theme A Average Scores

###### 2

# Results by Indicator

1.5

Digging deeper into the results by indicator, average results were low across the themes. There were no indicators where the average score was higher than 1, and only 2 indicators were companies scored on average over 0.5 (A.1.1 – commitment to respect human rights, and C.1 – grievance mechanisms for workers). Table 3 presents the score distribution across all indicators.

Table 3. Distribution of scores by indicator

1

###### 0.5

###### 0

###### 0.73

0.33

0.03

##### A.1.1 A.1.2 A.1.4

**18**

**19**

Theme A has three indicators:







* + 1. – commitment to respect human rights
		2. – commitment to respect the human rights of workers
		3. – commitment to remedy

Indicator A.1.1 considers in-depth the company’s policy commitment to human rights.76 To score 1, the company is required to have a publicly available policy statement committing it to respect all international recognised human rights across its operations. To score 2, the company is required to expressly commit to respecting the UNGPs or OECD Guidelines. Four

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Indicator | 0 | 0.5 | 1 | 1.5 | 2 |
| A.1.1A.1.2A.1.4 | 50%75%95% | 5%5%5% | 20%5%0 | 010%0 | 25%5%0 |
| B.1.1 50% 25% 10% 15% 0 |
| B.2.1 55% 15% 15% 15% 0 |
| B.2.2 0 |
| 65% 20% 10% 5% |
| B.2.3 75% 5% 10% 10% 0 |
| B.2.4 85% 0 15% 0 0 |
| B.2.5 100% 0 0 0 0 |
| C.1C.2C.7 | 30%80%90% | 005% | 25%5%5% | 45%15%0 | 000 |

1. UNGPs, Principle 16
2. Supra note 55, p.7.
3. Ibid.
4. Supra note 55, p.8.

of the NI companies (20%) assessed had some sort of explicit commitment to human rights, and scored at least 1 in A.1.1. One quarter of companies also committed to either the UNGPs or the OECD Guidelines, scoring 2. However, 10 companies (50%) had no public commitment to respecting human rights, scoring 0 in this indicator.

Indicator A.1.2.a considers a company’s commitment to respect the human rights of workers, including workers in their value and supply chains.77 Specifically, to be able to score 1, the company must have a publicly available policy statement to respect the fundamental rights at work in the eight International Labour Organisation (ILO) core conventions, set out in the Declaration on Fundamental Principles and Rights at Work,78 and must explicitly list these rights in the policy statement (freedom of association and the right to collective bargaining,79 and the rights not to be subject to forced labour,80 child labour81 or discrimination in respect of employment and occupation82). A score of 2 is available if company policy expects its suppliers to commit to the ILO fundamental rights, and explicitly lists these rights in that commitment. Only one company achieved the full score of 2 in this indicator. Two companies scored 1.5 and another scored 1. The majority (15 companies, or 75%) were not able to demonstrate any commitment to respecting the rights of workers.

Indicator A.1.4 assesses the company’s commitment to providing or cooperating in remediation for affected individuals and communities through legitimate processes, where it has identified that it caused or contributed to adverse impacts.83 To score 1, the company must have a publicly available policy statement committing it to remedying adverse impacts and that the company expects the same of its suppliers. To achieve a score of 2, the company’s explicit policy must also commit it to collaborating with judicial and non-judicial mechanisms to provide access to remedy and include a commitment to work with suppliers to remedy adverse impacts directly linked to the company’s operations, products or services. The vast majority of NI companies assessed (19 companies, or 95%) did not have a published commitment to remedy of the sort required by the methodology, with only one company achieving the score of 0.5, where it was able to demonstrate a publicly available commitment to remedy. No company was able to demonstrate both a public commitment to remedy and a commitment to work with its suppliers on the issue of remedy.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Company | Total Theme A (6) | A.1.1 | A.1.2 | A.1.4 |
| W&R Barnett Holdings | 0 | 0 | 0 | 0 |
| Terex GB/Terex | 1 | 1 | 0 | 0 |
| Encirc/Vidrala | 0 | 0 | 0 | 0 |
| LCC Group | 0 | 0 | 0 | 0 |
| John Henderson Holdings | 0 | 0 | 0 | 0 |
| NIIB Group/Bank of Ireland | 1 | 1 | 0 | 0 |
| CJ Upton/Upton Steel | 0 | 0 | 0 | 0 |
| NI Water | 1 | 1 | 0 | 0 |
| Kainos plc | 0 | 0 | 0 | 0 |
| Coca-Cola HBC/CC HBC AG | 3.5 | 2 | 1.5 | 0 |
| FP McCann | 0 | 0 | 0 | 0 |
| Energia Group Holdings NI/Energia | 0 | 0 | 0 | 0 |
| Gardrum Holdings | 0 | 0 | 0 | 0 |
| Moy Park/Pilgrim’s Pride | 4 | 2 | 1.5 | 0.5 |

### Theme B: Embedding Respect and Human Rights Due Diligence

The UNGPs expect the company to embed human rights policy commitments into company

culture and broader management systems.84 Theme B assesses, in an in-depth way, how the responsibility to respect is embedded in the company. The company’s statement(s) of commitment should be publicly available and communicated actively to workers, business relationship and others, so they can be aware of the company’s commitments. These processes should be reinforced with specific due diligence processes to ensure that the company is taking a systematic and proactive approach to respecting human rights.85 HRDD is a fundamental expectation of the UNGPs and requires a four-step process.86 The first step is the gathering of basic information to identify and assess negative impacts which they

Table 4. Breakdown of scores across Theme A indicators for the Top 20 Companies

###### Theme B average

###### 13%

might be involved in (including actual and potential impacts from its own business operations and business relationships). Here, the emphasis is on human rights risk i.e. the risks to

**20**

**21**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Company | Total Theme A (6) | A.1.1 | A.1.2 | A.1.4 |
| Randox Holdings | 0 | 0 | 0 | 0 |
| SSE Airtricity/SSE | 4 | 2 | 2 | 0 |
| Danske Bank | 3 | 2 | 1 | 0 |
| Almac Group | 0.5 | 0.5 | 0 | 0 |
| NIE Networks/ESB | 2.5 | 2 | 0.5 | 0 |
| EP Kilroot & Ballylumford/EPH | 1 | 1 | 0 | 0 |

1. Ibid.
2. International Labour Organization, Declaration on Fundamental Principles and Rights at Work (adopted 18 June 1998) UN Doc A/RES/53/144.
3. International Labour Organization, Freedom of Association and Protection of the Right to Organise Convention

(adopted 9 July 1948) 68 UNTS 17.

1. International Labour Organization, Forced Labour Convention (adopted 28 June 1930) 39 UNTS 55; International Labour Organization, Abolition of Forced Labour Convention (adopted 25 June 1957) 320 UNTS 291.
2. International Labour Organization, Minimum Age Convention (adopted 26 June 1973) 1015 UNTS 297; International

Labour Organization, Worst Forms of Child Labour Convention (adopted 17 June 1999) 2133 UNTS 161.

1. International Labour Organization, Equal Remuneration Convention (adopted 29 June 1951) 165 UNTS 305; International Labour Organization, Discrimination (Employment and Occupation) Convention (adopted 25 June 1958) 362 UNTS 31.
2. Supra note 55, p.9.

people (as opposed to the business itself). The second step of the HRDD process requires companies to address the negative human rights impacts by integrating their findings from impact assessments across its relevant internal operations and acting to prevent and mitigate the impacts identified. Third, HRDD requires that companies track their responses to actual and potential human rights impacts to evaluate how effective this response was. Tracking is a crucial dimension since it highlights recurring trends and patterns in business operations. Finally, companies must communicate how they are addressing their impacts externally, particularly where concerns are raised by affected stakeholders. For this assessment, the average company scored 1.6 out of a possible 12 points on this theme overall (13%). Figure 5 demonstrates the average scores for Theme B across its six indicators (where the maximum score for each indicator is 2).

1. UNGPs, Principles 17 – 21, 24.
2. Supra note 55, p.11.
3. Supra note 55, p.10.

Figure 5. Theme B Average Scores

###### 2

###### 1.5

###### 1

###### 0.45 0.45

###### 0.5

0.28 0.28

0.15

0

###### 0

##### B.1.1 B.2.1 B.2.2 B.2.3 B.2.4

##### B.2.5

and through relevant business relationship, including its supply chains. A score of 2 is achieved when the company describes the global systems it has in place to regularly identify its human rights risks and impacts, involving consultation with affected stakeholders and internal or independent external human rights experts. The company must also describe how these systems are triggered by new country operations, business relations or conflict, and highlight the risks identified in relation to these events. For the top NI business, the maximum scored in this indicator was 1.5 by three companies (15%). Six companies also reached either a score of 1 or 0.5, and 11 companies (55%) did not provide evidence to fulfil this indicator, scoring 0.

Indicator B.2.2 focuses on the assessment of human rights impacts once they have been identified.89 For a score of 1, the company should describe its processes for assessing the human rights risks and disclose what it considers to be salient human rights issues. This should include how relevant factors are taken into account and how these processes apply to the supply chain, or the company can publicly disclose the results of its assessments, which may be aggregated across operations and locations. To score 2, the company should meet all of the requirements under score 1 and, in addition, describe how it involves affected stakeholders in the assessment process. The majority of companies assessed (13 companies, 65%) scored 0, with 2 companies (10%) achieving a score of 1 and one company achieving a score of 1.5.

Indicator B.2.3 evaluates how the company integrates the finding of its assessment of human rights risks and impacts into its internal functions. For a score of 1, the company should describe its global system to prevent, mitigate, or remediate its salient human rights issues, including either a description of how this system applies to its supply chain or specific examples of actions taken on one or more salient issues as a result of its assessment processes in the last three years. To score 2, the company should meet all of the requirements under score 1 and, in addition, describe how it involves affected stakeholders in decisions about actions to take, in response to its salient human rights issues. In this assessment, no company achieved the score of 2, with two companies scoring 1.5. Two companies (10%) achieved the score of 1, with the majority (15 companies, 75%) scoring 0.

Indicator B.2.4 assesses how a company tracks and evaluates the effectiveness of actions taken in response to its human rights risks.90 To score 1, the company should describe the system for tracking or monitoring the actions taken in response to human rights risks and impacts,

Indicator B.1.1 considers how the company designates senior level responsibility for human rights within the company as well as the organisation of the day-to-day responsibility for human rights across relevant internal functions.87 To score 1, the company must indicate senior management roles accountable for implementation and decision making on human rights issues within the company. They must also meet the ILO requirement for own operations under A.1.2.a. To score 2, the company must go further and describe how responsibility for implementing day-to-day human rights responsibility is assigned across relevant departments, and how it allocates resources and expertise for this day-to-day management, and within its supply chain. The maximum score achieved by any company in this assessment was 1.5 (achieved by three companies, or 15%), with two companies (10%) achieving a score of 1. Half of the companies assessed provided no evidence of senior level responsibility or resources/ expertise for day-to-day implementation.

Theme B has six indicators (with five directly assessing HRDD):













* + 1. – responsibility and resources for day-to-day human rights functions
		2. – identifying human rights risks and impacts
		3. – assessing human rights risk and impacts
		4. – integrating and acting on human rights risk and impact assessments
		5. – tracking the effectiveness of actions to respond to human rights risks and impacts
		6. – communicating on human rights impacts

**22**

**23**

Indicator B.2.1 assesses how the company proactively identifies its human rights risks and impacts on an on-going basis.88 To achieve a score of 1, the company must describe the process it uses to identify human rights risks in specific locations of activities in its own operations,

1. Supra, note 55, p.13.
2. Supra note 55, p.14.

and evaluating whether the actions have been effective, or should provide an example of lessons learned while tracking the effectiveness of its actions regarding at least one of its salient human rights issues. To achieve a score of 2, the company should meet both score 1 requirements, and describe how it involves affected stakeholders in evaluations of whether the actions have been effective. 85% of companies scored 0 for this indicator, with only three companies achieving a score of 1.

Indicator B.2.5 tracks the company’s approach to externally communicating how it deals with human rights impacts in a way that is accessible to the intended audience, particularly affected stakeholders. Such information should provide accurate, balanced, and complete information and is distinct from engagement with affected stakeholders for the purposes of assessing or addressing specific impacts.91 To score 1, the company should provide at least two examples demonstrating how it communicates with affected stakeholders regarding specific human rights impacts raised by them, or on their behalf. Scoring 2 requires a company to meet all score 1 requirements and describe any challenges to effective communication that it has identified and how it is working to address them. All companies assessed for this report scored 0.

1. Ibid.
2. Supra note 55, p.15.
3. Supra note 55, p.16.

Table 5. Breakdown of scores across Theme B indicators for the Top 20 Companies

Figure 6. Theme C Average Scores

###### 2

###### 1.5

###### 1

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Company | Total Theme B (12) | B.1.1 | B.2.1 | B.2.2 | B.2.3 | B.2.4 | B.2.5 |
| Randox Holdings | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SSE Airtricity/SSE | 2.5 | 1.5 | 0 | 1 | 0 | 0 | 0 |
| Danske Bank | 7 | 1.5 | 1.5 | 1.5 | 1.5 | 1 | 0 |
| Almac Group | 1 | 0.5 | 0.5 | 0 | 0 | 0 | 0 |
| NIE Networks/ESB | 3.5 | 0.5 | 1 | 1 | 1 | 0 | 0 |
| EP Kilroot & Ballylumford/EPH | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| W&R Barnett Holdings | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Terex GB/Terex | 1 | 0.5 | 0.5 | 0 | 0 | 0 | 0 |
| Encirc/Vidrala | 2.5 | 0.5 | 1.5 | 0.5 | 0 | 0 | 0 |
| LCC Group | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| John Henderson Holdings | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NIIB Group/Bank of Ireland | 2 | 0.5 | 1 | 0.5 | 0 | 0 | 0 |
| CJ Upton/Upton Steel | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NI Water | 3 | 1 | 0.5 | 0 | 0.5 | 1 | 0 |
| Kainos plc | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Coca-Cola HBC/CC HBC AG | 6 | 1.5 | 1.5 | 0.5 | 1.5 | 1 | 0 |
| FP McCann | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Energia Group Holdings NI/Energia | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Gardrum Holdings | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Moy Park/Pilgrim’s Pride | 3.5 | 1 | 1 | 0.5 | 1 | 0 | 0 |

###### 0.5

###### 0.93

###### 0

0.28

0.08

##### C.1

Theme C has three indicators:







* 1. – grievance mechanism(s) for workers
	2. – grievance mechanism(s) for external individuals and communities

C.7 – remedying adverse impacts

##### C.2

##### C.7

### Theme C: Remedies and Grievance Mechanisms

The UNGPs expect that where a company has identified that it caused or contributed to negative human rights impacts, it should provide for or cooperate in their remediation through legitimate means.92 Access to remedy is a core human right and strong remediation processes can prevent further impacts or escalation of conflicts for business-related human rights abuses. A company should establish or participate in effective operational-level grievance mechanisms for affected stakeholders and remediation processes provided by the state. Other third-party institutions can also provide alternative channelsforgrievancestobedealtwith. Whendescribingremedy,

Indicator C.1 assesses the mechanisms through which workers can raise complaints or concerns (either through the company’s own channel, a third party or shared channel). The mechanism should be available to all workers and takes into account accessibility by marginalised groups. The mechanism should not be used to undermine the role of trade unions or equivalent bodies, nor to prejudice judicial or non-judicial grievance mechanisms, with Principle 31 of the UNGPs providing more detail on the relevant criteria of such mechanisms.95 To achieve a score of 1, a company should indicate that it has one or more grievance mechanisms, or participates in a third-party or shared mechanism that is accessible to all workers. To achieve a score of 2, the company should describe how it ensures that the mechanisms are in all appropriate languages and that workers are aware of the process via specific communication or training. In addition,

###### Theme C average 21%

the UNGPs incorporate a wide range of mechanisms, including apologies, restitution, rehabilitation, financial or non-financial compensation,punitivesanctions,andpreventionoffutureharm.93

the company should describe how it ensures workers in its supply chain have access to a grievance mechanism and that the company expects suppliers to convey the same expectation of an accessible grievance mechanism to their own suppliers. No company reached the full

Theme C assesses the effectiveness of a company’s remedies and grievance mechanisms processes.94 The average company scored 1.28 out of a possible 6 points on this theme overall (21%). Figure 6 demonstrates the average scores for Theme C across its three indicators (where the maximum score of each indicator is 2).

**24**

**25**

1. UNGPs, Principle 22.
2. UNGPs, Commentary to Principle 25.
3. Supra note 55, p.17.

score of 2, but nine companies (45%) scored 1.5, and a quarter of companies assessed reached

a score of 1. Six companies (30%) scored 0 for this indicator.

C.2 assesses how companies implement a grievance mechanism for individuals and communities outside of the company who may be adversely impacted by its actions. Like C.1, this mechanism should not preclude access to judicial or non-judicial mechanisms.96 To score 1, the company should indicate that it has one or more mechanisms accessible to all external individuals and communities who can raise complaints or concerns. For a score of

1. UNGPs, Principle 31 and Commentary.
2. Supra note 55, 18.

2, the company then must describe how it ensures that the mechanism(s) is available in all local languages and that all affected stakeholders are aware of it. In addition, it must also describe how it ensures external groups have access to either the company’s own mechanism to raise concerns about suppliers or that there is an expectation on the company’s suppliers to establish its own mechanism. Three companies (15%) reached a score of 1.5, with one company scoring 1. However, 16 companies (80%) scored 0.

**26**

**27**

C.7 assesses how a company provides for, or cooperates in remediation to victims where it has caused or contributed to adverse human rights impacts.97 For a score of 1, the company must describe the approach it took to provide remedy. If no adverse impacts have been identified, then the company should describe the approach it would take to provide remedy. To reach a score of 2, the company should describe the changes to systems, processes, and practices it took to ensure that similar adverse impacts will not happen again in the future. In addition, the company should describe its approach to monitoring or implementation of the agreed remedy. If no adverse impacts have been identified, then the company should simply describe the approach it would take to review and change systems to prevent similar impacts in the future. 18 companies (90%) scored 0 in this indicator, with one company scoring 0.5 and another scoring 1.

Table 6. Breakdown of scores across Theme C indicators for Top 20 Companies

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Company | Total Theme C (6) | C.1 | C.2 | C.7 |
| Randox Holdings | 0 | 0 | 0 | 0 |
| SSE Airtricity/SSE | 1.5 | 1.5 | 0 | 0 |
| Danske Bank | 3 | 1.5 | 1.5 | 0 |
| Almac Group | 1 | 1 | 0 | 0 |
| NIE Networks/ESB | 1.5 | 1.5 | 0 | 0 |
| EP Kilroot & Ballylumford/EPH | 1 | 1 | 0 | 0 |
| W&R Barnett Holdings | 0 | 0 | 0 | 0 |
| Terex GB/Terex | 3 | 1.5 | 1.5 | 0 |
| Encirc/Vidrala | 1.5 | 1.5 | 0 | 0 |
| LCC Group | 0 | 0 | 0 | 0 |
| John Henderson Holdings | 0 | 0 | 0 | 0 |
| NIIB Group/Bank of Ireland | 1.5 | 1.5 | 0 | 0 |
| CJ Upton/Upton Steel | 0 | 0 | 0 | 0 |
| NI Water | 4 | 1.5 | 1.5 | 1 |
| Kainos plc | 1 | 1 | 0 | 0 |
| Coca-Cola HBC/CC HBC AG | 1.5 | 1.5 | 0 | 0 |
| FP McCann | 1 | 1 | 0 | 0 |
| Energia Group Holdings NI/Energia | 1 | 1 | 0 | 0 |
| Gardrum Holdings | 0 | 0 | 0 | 0 |
| Moy Park/Pilgrim’s Pride | 3 | 1.5 | 1 | 0.5 |

1. Supra note 55, p.18-19.

# Conclusion

This report paints a concerning picture of the business and human rights landscape in NI. Results from this analysis suggest low levels of corporate alignment with the UNGPs and that considerable efforts are required to increase human rights awareness, policy commitment, due diligence process and access to remedy amongst NI companies. Only one company (Danske Bank) scored over 50%, and scores across all themes and indicators remained low.

Transparent and publicly available information on human rights policies and processes is key to fulfilling Pillar 2 of the UNGPs. Worryingly, 30% of the benchmarked companies had no publicly available and relevant information to discern whether they were implementing the UNGPs, scoring 0 across the whole assessment. On the whole, 6 companies responded with further information on their scorecard when contacted. The lack of information available throughout the assessment and engagement with the assessment procedure creates a narrow view of how companies understand and act on their human rights responsibilities in NI. There is therefore a clear need to build awareness and reporting capacity within businesses and regulatory incentives to ensure implementation.

Perhaps the most troubling finding from the analysis is that half of the companies assessed were unable to demonstrate that they had any HRDD systems in place at all (Theme B). HRDD is the cornerstone of the corporate responsibility to respect, and the key mechanism through which businesses are able to identify, assess and mitigate their human rights impacts.98 Given the ongoing trend towards mandatory HRDD in Europe and other jurisdictions (including the UK), it is likely that some form of HRDD will be required of NI companies sooner rather than later. Furthermore, and consistent with other national or regional snapshot assessments, remedy continues to be the ‘forgotten pillar’ of the UNGPs, with 95% of companies having either no commitment to remedy (A.1.4), and 90% providing no evidence of remedy provision (C.7).99 In addition, and though not directly tested by the snapshot methodology, there was little public evidence that NI companies are aware of the PPN 05/21 requirements when entering into public procurement contracts, save for NI Water.

Finally, there is a distinct divergence in overall scores between the approaches of larger multinational companies with subsidiary branches located in NI, when compared to non- subsidiary firms in the region. Subsidiary companies scored markedly higher across all three themes, and the three top-scoring companies assessed in this report were all subsidiaries of multinational companies. This is perhaps not a surprising trend, since subsidiary companies are able to benefit under this particular methodology from their parent company’s global human rights commitments and processes (if these are in place). The findings also speak to the analysis by Hackett et al., that generally companies in NI are more likely to encounter human rights policies and commitments through contractual governance, rather than as initiators of these policies. Nevertheless, NI companies who are not part of a multinational corporate group still have a responsibility to respect human rights, and the means through which this is achieved should be proportional to their size and context.100 Regarding SMEs, the UN Working Group on Business and Human Rights has previously highlighted the lack of resources, financial capital, and leverage for the implementation of the UNGPs found in these types of businesses. However, they often have more flexibility than larger companies, with the potential to respond

1. Robert McCorquodale and Justine Nolan, ‘The effectives of human rights due diligence for preventing business and human rights abuses’ (2021) 68(3) *The Netherlands International Law Review* 455.
2. See, for example the 2024 Irish Benchmark report, supra note 60.
3. UNGPs, Principle 14.

more effectively to changes in the supply chain.101 Available studies on smaller companies indicate that they can carry out HRDD in a cost-effective way and that this undertaking can be advantageous for these companies as it helps to provide vital insights into their supply chain operations.102 The UN Working Group further stressed the importance of SME implementation of the UNGPs, and for other organisations to provide ‘dedicated support’ to these types of businesses.103 Similarly, the EU’s CSDDD acknowledges the resource constraints of SMEs in implementing due diligence, and requires Member States and larger companies to provide support.104 The findings of this assessment therefore support the need for more targeted and tailored support for smaller, wholly-owned enterprises in NI, in terms of UNGP implementation.

**28**

**29**

There were some areas of good practice. Overall, it appears that NI companies are beginning to show signs of awareness about the need to at least express a commitment to human rights (A.1.1) and have some sort of complaint mechanism in place for workers (C.1). This may be driven by requirements other than the UNGPs, such as the Modern Slavery Act 2015 or other existing reporting practices. All companies had some form of Modern Slavery statement, though this did not necessarily translate directly to evidence of human rights commitments. A quarter of companies were able to demonstrate senior-management level roles with responsibility for human rights in their operations. Furthermore, a number of the assessed companies evidently had an awareness of human rights practices and processes and demonstrated a clear willingness to develop this further in the coming years. For example, both Terex, and NI Water specifically stated that HRDD practices were to be implemented or reviewed in the year 2023. Bank of Ireland (parent company of NIIB) also discussed future alignment with the incoming CSDDD in their sustainability information. These changes will likely be included in the next iteration of this assessment.

The impetus for business and human rights regulation is growing nationally and internationally. Companies and government (both local and national) in NI cannot be complacent when it comes to human rights. This report and pilot assessment provides a broad overview of the current BHR regulatory landscape in NI, and particularly focuses on the implementation of the second pillar of the UNGPs, the corporate responsibility to respect human rights. The analysis pinpoints gaps in current implementation, and highlights areas of improvement for businesses in the region.

Looking forward, the focus should be on ensuring that NI companies align with the UNGPs to the fullest extent possible by embedding local, tailored approaches to business and human rights (particularly with regards to HRDD and remedy). This requires appropriate governmental and key stakeholder support and guidance for business on their responsibility to respect, in addition to a stronger regulatory environment regionally and nationally. In the first instance, this could take the form of learning support and best practice workshops, a sectoral analysis of UNGP implementation in NI, a regional NAP, and targeted toolkits to assist in HRDD implementation. The NIHRC’s investigatory powers may also provide incentivisation, compelling information from both state and non-state actors, and monitoring compliance with the UNGPs.

1. UN Working Group on Business and Human Rights, ‘Companion note II to the Working Group’s 2018 report to the General Assembly (A/73/163): Corporate human rights due diligence – Getting started, emerging practices, tools and resources’ <[https://www.ohchr.org/sites/default/files/Documents/Issues/Business/Session18/](https://www.ohchr.org/sites/default/files/Documents/Issues/Business/Session18/CompanionNote2Diligenc) [CompanionNote2DiligenceReport.pdf](https://www.ohchr.org/sites/default/files/Documents/Issues/Business/Session18/CompanionNote2Diligenc)>accessed 7 March 2024.
2. European Commission, ‘Study on due diligence requirements through the supply chain’ (2020), <[https://op.europa.eu/](https://op.europa.eu/en/publication-detail/-/publication/8ba0a8fd-4c83-11ea-b8b7-01aa75ed71a1/language-en)

[en/publication-detail/-/publication/8ba0a8fd-4c83-11ea-b8b7-01aa75ed71a1/language-en](https://op.europa.eu/en/publication-detail/-/publication/8ba0a8fd-4c83-11ea-b8b7-01aa75ed71a1/language-en)> accessed 7 March 2024.

1. Ibid.
2. Supra note 32, Article 10(2)(e) and Article 20.

# Appendix 1: UNGP Core Indicators

|  |  |  |  |
| --- | --- | --- | --- |
| Theme A: Governance and Policy Commitments | Maximum score |  | 6 |
| A.1.1 | Commitment to respect human rights | 0 | 0.5 | 1 | - | 2 |
| A.1.2a | Commitment to respect human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work | 0 | 0.5 | 1 | 1.5 | 2 |
| A.1.4 | Commitment to remedy | 0 | 0.5 | 1 | 1.5 | 2 |
| Theme B: Embedding Respect and HRDD | Maximum score |  | 12 |
| B.1.1 | Responsibility and resources for day- to-day human rights functions | 0 | 0.5 | 1 | 1.5 | 2 |
| B.2.1 | Identifying human rights risks and impacts | 0 | 0.5 | 1 | 1.5 | 2 |
| B.2.3 | Assessing human rights risks and impacts | 0 | 0.5 | 1 | 1.5 | 2 |
| B.2.4 | Integrating and acting on human rights risks and impacts | 0 | 0.5 | 1 | 1.5 | 2 |
| B.2.5 | Communicating on human rights impacts | 0 | 0.5 | 1 | 1.5 | 2 |
| Theme C: Remedies and Grievance Mechanisms | Maximum scores |  | 6 |
| C.1 | Grievance mechanisms for workers | 0 | 0.5 | 1 | 1.5 | 2 |
| C.2 | Grievance mechanisms for external individuals and communities | 0 | 0.5 | 1 | 1.5 | 2 |
| C.7 | Remedying adverse impacts | 0 | 0.5 | 1 | 1.5 | 2 |

# Appendix 2: Sample assessment template

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Indicator code | Indicator name | Draft indicator score | Element Code | Element description | Explanation |
| A.1.1 | Commitment to respect human rights | 0 |  |  | To achieve a score of 2 the company should meet one of the elements under score 1 and one of the elements under score 2. |
| A.1.1 | Commitment to respect human rights |  | A.1.1 Score 1.a | The company has a publicly available policy statement committing it torespect human rights |  |
| A.1.1 | Commitment to respect human rights |  | A.1.1 Score 1.b | OR the company has a publicly available policy statement committing it tothe rights under the Universal Declaration ofHuman Rights (UDHR) |  |
| A.1.1 | Commitment to respect human rights |  | A.1.1Score 1.c | OR the company has a publicly available policy statement committing it to the International Bill of Human Rights. |  |
| A.1.1 | Commitment to respect human rights |  | A.1.1 Score 2.d | The company’s publicly available policy statement also commits it to respecting: the UN Guiding Principles on Business and Human Rights (UNGPs) |  |

**30**

**31**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Indicator code | Indicator name | Draft indicator score | Element Code | Element description | Explanation |
| A.1.1 | Commitment |  | A.1.1 Score | OR the company’s |  |
|  | to respect | 2.e | publicly available policy |
|  | human rights |  | statement also commits |
|  |  |  | it to respecting: the |
|  |  |  | OECD Guidelines |
|  |  |  | for Multinational |
|  |  |  | Enterprises. |
| A.1.2.a | Commitment |  |  |  | To achieve a score of |
|  | to respect the | 2 the company should |
|  | human rights | meet both elements |
|  | of workers: ILO | under score 1 and all |
|  | Declaration on | elements under score 2. |
|  | Fundamental |  |
|  | Principles and |  |
|  | Rights at Work |  |
| A.1.2.a | Commitment |  | A.1.2.a | The company has a |  |
|  | to respect the | Score 1.a | publicly available policy |
|  | human rights |  | statement committing |
|  | of workers: ILO |  | it to respecting the |
|  | Declaration on |  | human rights that |
|  | Fundamental |  | the ILO has declared |
|  | Principles and |  | to be fundamental |
|  | Rights at Work |  | rights at work |
| A.1.2.a | Commitment |  | A.1.2.a | AND the company’s |  |
|  | to respect the | Score 1.b | policy statement |
|  | human rights |  | includes explicit |
|  | of workers: ILO |  | commitments to |
|  | Declaration on |  | respect: freedom of |
|  | Fundamental |  | association and the |
|  | Principles and |  | right to collective |
|  | Rights at Work |  | bargaining and the |
|  |  |  | rights not to be |
|  |  |  | subject to forced |
|  |  |  | labour, child labour |
|  |  |  | or discrimination in |
|  |  |  | respect of employment |
|  |  |  | and occupation. |
| A.1.2.a | Commitment |  | A.1.2.a | The company’s |  |
|  | to respect the | Score | publicly available |
|  | human rights | 2.c.ex | policy statement also |
|  | of workers: ILO |  | expects its business |
|  | Declaration on |  | partners/suppliers to |
|  | Fundamental |  | commit to respecting |
|  | Principles and |  | the human rights that |
|  | Rights at Work |  | the ILO has declared |
|  |  |  | to be fundamental |
|  |  |  | rights at work |
| A.1.2.a | Commitment |  | A.1.2.a | AND the company’s |  |
|  | to respect the | Score | publicly available |
|  | human rights | 2.d.ex | policy statement |
|  | of workers: ILO |  | explicitly lists them in |
|  | Declaration on |  | that commitment. |
|  | Fundamental |  |  |
|  | Principles and |  |  |
|  | Rights at Work |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Indicator code | Indicator name | Draft indicator score | Element Code | Element description | Explanation |
| A.1.4 | Commitment to remedy | 0 |  |  | To achieve a score of 2 the company should meet all elements under score 1 and allelements under score 2. |
| A.1.4 | Commitment to remedy |  | A.1.4Score 1.a | The company has a publicly available policy statement committing it to remedy the adverse impacts on individuals and workers and communitiesthat it has causedor contributed to |  |
| A.1.4 | Commitment to remedy |  | A.1.4 Score 1.b.ex | AND the company expects its business partners/suppliers to make this commitment. |  |
| A.1.4 | Commitment to remedy |  | A.1.4Score 2.c | The company’s publicly available policy statement also commits it to collaborating with judicial or non-judicial mechanisms to provide access to remedy |  |
| A.1.4 | Commitment to remedy |  | A.1.4 Score2.d.ex | AND the policy statement includes a commitment to work with business partners/suppliers to remedy adverse impacts which are directly linked to thecompany’s operations,products or services. |  |
| B.1.1 | Responsibility and resources for day-to-day human rights functions | 0 |  |  | To achieve a score of 2 the company should meet both elements under score 1 and allelements under score 2. |
| B.1.1 | Responsibility and resources for day-to-day human rights functions |  | B.1.1 Score 1.a | The company indicates the senior manager role(s) accountable for implementation and decision making on human rights issues within the company. |  |

**32**

**33**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Indicator code | Indicator name | Draft indicator score | Element Code | Element description | Explanation |
| B.1.1 | Responsibility |  | B.1.1 Score | Note: In order to get a |  |
|  | and resources | 1.b | score of 1, the company |
|  | for day-to-day |  | needs to meet the |
|  | human rights |  | ILO requirement for |
|  | functions |  | own operations under |
|  |  |  | indicator A.1.2.a (i.e., the |
|  |  |  | company has a publicly |
|  |  |  | available statement |
|  |  |  | of policy committing |
|  |  |  | it to respect the |
|  |  |  | human rights that |
|  |  |  | the ILO has declared |
|  |  |  | to be fundamental |
|  |  |  | rights at work and |
|  |  |  | explicitly lists them in |
|  |  |  | that commitment) |
| B.1.1 | Responsibility |  | B.1.1 Score | The company |  |
|  | and resources | 2.c | describes how it |
|  | for day-to-day |  | assigns responsibility |
|  | human rights |  | for implementing its |
|  | functions |  | human rights policy |
|  |  |  | commitment(s) |
|  |  |  | for day-to-day |
|  |  |  | management across |
|  |  |  | relevant departments |
| B.1.1 | Responsibility |  | B.1.1 Score | AND the company |  |
|  | and resources | 2.d | describes how it |
|  | for day-to-day |  | allocates resources and |
|  | human rights |  | expertise for the day- |
|  | functions |  | to-day management |
|  |  |  | of relevant human |
|  |  |  | rights issues within |
|  |  |  | its own operations |
| B.1.1 | Responsibility |  | B.1.1 Score | AND the company |  |
|  | and resources | 2.e.ex | describes how it |
|  | for day-to-day |  | allocates resources and |
|  | human rights |  | expertise for the day- |
|  | functions |  | to-day management of |
|  |  |  | relevant human rights |
|  |  |  | issues with its business |
|  |  |  | partners/suppliers. |
| B.2.1 | Identifying | 0 |  |  | To achieve a score of |
|  | human rights |  | 2 the company should |
|  | risks and |  | meet all elements |
|  | impacts |  | under score 1 and all |
|  |  |  | elements under score 2. |
| B.2.1 | Identifying |  | B.2.1 | The company describes |  |
|  | human rights | Score 1.a | the process(es) it uses |
|  | risks and |  | to identify its human |
|  | impacts |  | rights risks and impacts |
|  |  |  | in specific locations |
|  |  |  | or activities, covering |
|  |  |  | its own operations |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Indicator code | Indicator name | Draft indicator score | Element Code | Element description | Explanation |
| B.2.1 | Identifying |  | B.2.1 Score | AND the company |  |
|  | human rights | 1.b.ex | describes the |
|  | risks and |  | process(es) it uses |
|  | impacts |  | to identify its human |
|  |  |  | rights risks and |
|  |  |  | impacts in specific |
|  |  |  | locations or activities |
|  |  |  | through relevant |
|  |  |  | business relationships, |
|  |  |  | including its business |
|  |  |  | partners/suppliers. |
| B.2.1 | Identifying |  | B.2.1 | The company describes |  |
|  | human rights | Score 2.c | the global systems it |
|  | risks and |  | has in place to identify |
|  | impacts |  | its human rights risks |
|  |  |  | and impacts on a |
|  |  |  | regular basis across |
|  |  |  | its activities involving |
|  |  |  | consultation with |
|  |  |  | affected stakeholders |
|  |  |  | and internal or |
|  |  |  | independent external |
|  |  |  | human rights experts |
| B.2.1 | Identifying |  | B.2.1 Score | AND the company |  |
|  | human rights | 2.d | describes how these |
|  | risks and |  | systems are triggered |
|  | impacts |  | by new country |
|  |  |  | operations, new |
|  |  |  | business relationships, |
|  |  |  | new human rights |
|  |  |  | challenges or |
|  |  |  | conflict affecting |
|  |  |  | particular locations. |
| B.2.1 | Identifying |  | B.2.1 | AND the company |  |
|  | human rights | Score 2.e | describes the risks |
|  | risks and |  | identified in relation to |
|  | impacts |  | such events, including |
|  |  |  | through heightened |
|  |  |  | due diligence in any |
|  |  |  | conflict-affected areas. |
| B.2.2 | Assessing | 0 |  |  | To achieve a score of |
|  | human rights |  | 2 the company should |
|  | risks and |  | meet all elements under |
|  | impacts |  | score 1 and the second |
|  |  |  | element under score 2. |
| B.2.2 | Assessing |  | B.2.2 | The company describes |  |
|  | human rights | Score 1.a | its process(es) for |
|  | risks and |  | assessing its human |
|  | impacts |  | rights risks and |
|  |  |  | discloses what it |
|  |  |  | considers to be its |
|  |  |  | salient human rights |
|  |  |  | issues. This description |
|  |  |  | includes how relevant |
|  |  |  | factors are taken |
|  |  |  | into account, such |
|  |  |  | as geographical, |
|  |  |  | economic, social |
|  |  |  | and other factors |

**34**

**35**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Indicator code | Indicator name | Draft indicator score | Element Code | Element description | Explanation |
| B.2.2 | Assessing human rights risks and impacts |  | B.2.2Score 1.b.ex | AND this description includes a description of how these processes apply to its business partners/suppliers |  |
| B.2.2 | Assessing human rights risks and impacts |  | B.2.2Score 1.c | OR the company publicly discloses the results of its assessments, which may be aggregated across its operations and locations. |  |
| B.2.2 | Assessing human rights risks and impacts |  | B.2.2Score 2.d | The company meets all of the requirements under Score 1 |  |
| B.2.2 | Assessing human rights risks and impacts |  | B.2.2Score 2.e | AND the company describes how it involves affected stakeholders in the assessment process(es). |  |
| B.2.3 | Integrating and acting on human rightsrisks and impactassessments | 0 |  |  | To achieve a score of 2 the company shouldmeet all elements under score 1 and the secondelement under score 2. |
| B.2.3 | Integrating and acting on human rightsrisks and impactassessments |  | B.2.3Score 1.a | The company describes its global system to prevent, mitigate or remediate its salient human rights issues |  |
| B.2.3 | Integrating and acting on human rightsrisks and impact assessments |  | B.2.3Score 1.b.ex | AND this description includes a description of how its global system appliesto its businesspartners/suppliers |  |
| B.2.3 | Integrating and acting on human rightsrisks and impact assessments |  | B.2.3Score 1.c | OR the company provides an example of the specific actions taken or to be taken on at least one of its salient human rights issues as a result of assessment processes in at least one of its activities/operations in the last three years. |  |
| B.2.3 | Integrating and acting on human rightsrisks and impactassessments |  | B.2.3Score 2.d | The company meets all of the requirements under Score 1 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Indicator code | Indicator name | Draft indicator score | Element Code | Element description | Explanation |
| B.2.3 | Integrating |  | B.2.3 | AND the company |  |
|  | and acting on | Score 2.e | describes how it |
|  | human rights |  | involves affected |
|  | risks and impact |  | stakeholders in |
|  | assessments |  | decisions about the |
|  |  |  | actions to take in |
|  |  |  | response to its salient |
|  |  |  | human rights issues. |
| B.2.4 | Tracking the | 0 |  |  | To achieve a score of 2 |
|  | effectiveness |  | the company should meet |
|  | of actions |  | both elements under |
|  | to respond |  | score 1 and the second |
|  | to human |  | element under score 2. |
|  | rights risks |  |  |
|  | and impacts |  |  |
| B.2.4 | Tracking the |  | B.2.4 | The company describes |  |
|  | effectiveness | Score 1.a | its system(s) for |
|  | of actions |  | tracking or monitoring |
|  | to respond |  | the actions taken in |
|  | to human |  | response to human |
|  | rights risks |  | rights risks and impacts |
|  | and impacts |  | and for evaluating |
|  |  |  | whether the actions |
|  |  |  | have been effective |
|  |  |  | or have missed key |
|  |  |  | issues or not produced |
|  |  |  | the desired results |
| B.2.4 | Tracking the |  | B.2.4 | OR it provides an |  |
|  | effectiveness | Score 1.b | example of the lessons |
|  | of actions |  | learned while tracking |
|  | to respond |  | the effectiveness of |
|  | to human |  | its actions on at least |
|  | rights risks |  | one of its salient |
|  | and impacts |  | human rights issues |
|  |  |  | as a result of its due |
|  |  |  | diligence process(es) |
| B.2.4 | Tracking the |  | B.2.4 | The company |  |
|  | effectiveness | Score 2.c | meets both of |
|  | of actions |  | the requirements |
|  | to respond |  | under Score 1 |
|  | to human |  |  |
|  | rights risks |  |  |
|  | and impacts |  |  |
| B.2.4 | Tracking the |  | B.2.4 | AND describes how |  |
|  | effectiveness | Score 2.d | it involves affected |
|  | of actions |  | stakeholders in |
|  | to respond |  | evaluation(s) |
|  | to human |  | of whether the |
|  | rights risks |  | actions taken have |
|  | and impacts |  | been effective. |
| B.2.5 | Communicating | 0 |  |  | To achieve a score of |
|  | on human |  | 2 the company should |
|  | rights impacts |  | meet both the element |
|  |  |  | under score 1 and the |
|  |  |  | element under score 2. |

**36**

**37**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Indicator code | Indicator name | Draft indicator score | Element Code | Element description | Explanation |
| B.2.5 | Communicating on human rights impacts |  | B.2.5Score 1.a | The company provides at least two examples demonstrating how it communicates with affected stakeholders regarding specific human rights impacts raised by them oron their behalf. |  |
| B.2.5 | Communicating on human rights impacts |  | B.2.5Score 2.b | The company describes any challenge(s)to effective communication it has identified and how it is workingto address them |  |
| C.1 | Grievance mechanism(s) for workers | 0 |  |  | To achieve a score of 2 the company should meet the element under score 1 and all elements under score 2. |
| C.1 | Grievance mechanism(s) for workers |  | C.1 Score 1.a | The company indicates that it has one ormore mechanism(s), or participates in a third-party or shared mechanism, accessible to all workers to raisecomplaints or concernsrelated to the company. |  |
| C.1 | Grievance mechanism(s) for workers |  | C.1 Score 2.b | The company describes how it ensuresthe mechanism(s) is available inall appropriate languages and that workers are aware of it (e.g., specific communication(s)/training) |  |
| C.1 | Grievance mechanism(s) for workers |  | C.1 Score 2.c.ex | AND the company describes how it ensures workers inits business partners/ suppliers’ operations have access to either: the company’s own mechanism(s) to raise complaints orconcerns about human rights issues at the company’s business partners/suppliers or the company expects its business partners/ suppliers to establish a mechanism(s) for their workers to raise suchcomplaints or concerns |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Indicator code | Indicator name | Draft indicator score | Element Code | Element description | Explanation |
| C.1 | Grievance |  | C.1 Score | AND the company |  |
|  | mechanism(s) | 2.d.ex | expects its business |
|  | for workers |  | partners/suppliers |
|  |  |  | to convey the same |
|  |  |  | expectation on |
|  |  |  | access to grievance |
|  |  |  | mechanism(s) to |
|  |  |  | their own business |
|  |  |  | partners/suppliers. |
| C.2 | Grievance | 0 |  |  | To achieve a score of 2 the |
|  | mechanism(s) |  | company should meet the |
|  | for external |  | element under score 1 and |
|  | individuals and |  | all elements under score 2. |
|  | communities |  |  |
| C.2 | Grievance |  | C.2 Score | The company indicates |  |
|  | mechanism(s) | 1.a | that it has one or |
|  | for external |  | more mechanism(s), |
|  | individuals and |  | or participates in a |
|  | communities |  | shared mechanism, |
|  |  |  | accessible to all |
|  |  |  | external individuals and |
|  |  |  | communities who may |
|  |  |  | be adversely impacted |
|  |  |  | by the company, |
|  |  |  | or those acting on |
|  |  |  | their behalf, to raise |
|  |  |  | complaints or concerns. |
| C.2 | Grievance |  | C.2 Score | The company describes |  |
|  | mechanism(s) | 2.b | how it ensures the |
|  | for external |  | mechanism(s) is |
|  | individuals and |  | available in local |
|  | communities |  | languages and that |
|  |  |  | all affected external |
|  |  |  | stakeholders at its own |
|  |  |  | operations are aware |
|  |  |  | of it (e.g., specific |
|  |  |  | communication(s)/ |
|  |  |  | training) |
| C.2 | Grievance |  | C.2 Score | AND the company |  |
|  | mechanism(s) | 2.c.ex | describes how it |
|  | for external |  | ensures external |
|  | individuals and |  | individuals and |
|  | communities |  | communities have |
|  |  |  | access to either: |
|  |  |  | the company’s own |
|  |  |  | mechanism(s) to |
|  |  |  | raise complaints or |
|  |  |  | concerns about human |
|  |  |  | rights issues at the |
|  |  |  | company’s business |
|  |  |  | partners/suppliers or |
|  |  |  | the company expects |
|  |  |  | its business partners/ |
|  |  |  | suppliers to establish |
|  |  |  | a mechanism for |
|  |  |  | them to raise such |
|  |  |  | complaints or concerns |

**38**

**39**

# Appendix 3: Score-based ranking of NI companies

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Indicator code | Indicator name | Draft indicator score | Element Code | Element description | Explanation |
| C.2 | Grievance |  | C.2 Score | AND the company | No relevant |
|  | mechanism(s) | 2.d.ex | expects its business | information found. |
|  | for external |  | partners/suppliers |  |
|  | individuals and |  | to convey the same |  |
|  | communities |  | expectation on |  |
|  |  |  | access to grievance |  |
|  |  |  | mechanism(s) |  |
|  |  |  | to their business |  |
|  |  |  | partners/suppliers |  |
| C.7 | Remedying | 0 |  |  | To achieve a score of |
|  | adverse impacts |  | 2 the company should |
|  |  |  | meet one of the elements |
|  |  |  | under score 1 and either |
|  |  |  | the first two or the third |
|  |  |  | element under score 2. |
| C.7 | Remedying |  | C.7 Score | For adverse human |  |
|  | adverse impacts | 1.a | rights impacts which it |
|  |  |  | has caused or to which |
|  |  |  | it has contributed, the |
|  |  |  | company describes |
|  |  |  | the approach it |
|  |  |  | took to provide |
|  |  |  | or enable a timely |
|  |  |  | remedy for victims |
| C.7 | Remedying |  | C.7 Score | OR if no adverse |  |
|  | adverse impacts | 1.b | impacts have been |
|  |  |  | identified then the |
|  |  |  | company describes |
|  |  |  | the approach it |
|  |  |  | would take to provide |
|  |  |  | or enable timely |
|  |  |  | remedy for victims. |
| C.7 | Remedying |  | C.7 Score | For adverse human |  |
|  | adverse impacts | 2.c | rights impacts which it |
|  |  |  | has caused or to which |
|  |  |  | it has contributed, |
|  |  |  | the company also |
|  |  |  | describes changes to |
|  |  |  | systems, processes |
|  |  |  | and practices to |
|  |  |  | prevent similar adverse |
|  |  |  | impacts in the future |
| C.7 | Remedying |  | C.7 Score | AND the company |  |
|  | adverse impacts | 2.d | describes its approach |
|  |  |  | to monitoring |
|  |  |  | implementation of |
|  |  |  | the agreed remedy |
| C.7 | Remedying |  | C.7 Score | OR if no adverse |  |
|  | adverse impacts | 2.e | impacts have been |
|  |  |  | identified then the |
|  |  |  | company describes the |
|  |  |  | approach it would take |
|  |  |  | to review and change |
|  |  |  | systems, processes or |
|  |  |  | practices to prevent |
|  |  |  | similar adverse |
|  |  |  | impacts in the future. |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Company | Total Score | Theme A (6) | Theme B (12) | Theme C (6) |
| Danske Bank | 13 | 3 | 7 | 3 |
| Coca Cola HBC NI/CC HBC AG | 11 | 3.5 | 6 | 1.5 |
| Moy Park/Pilgrim’s Pride | 10.5 | 4 | 3.5 | 3 |
| NI Water | 8 | 1 | 3 | 4 |
| SSE | 8 | 4 | 2.5 | 1.5 |
| NIE Networks/ESB | 7.5 | 2.5 | 3.5 | 1.5 |
| Terex GB/Terex | 5 | 1 | 1 | 3 |
| NIIB/Bank of Ireland | 4.5 | 1 | 2 | 1.5 |
| Encirc/Vidrala | 4 | 0 | 2.5 | 1.5 |
| Almac Group | 2.5 | 0.5 | 1 | 1 |
| FP McCann | 2 | 1 | 0 | 1 |
| EP Kilroot & Ballylumford/EPH | 2 | 1 | 0 | 1 |
| Energia | 2 | 1 | 0 | 1 |
| Kainos | 1 | 0 | 0 | 1 |
| CJ Upton/Upton Steel | 0 | 0 | 0 | 0 |
| Gardrum Holdings | 0 | 0 | 0 | 0 |
| John Henderson Holdings | 0 | 0 | 0 | 0 |
| LCC Group | 0 | 0 | 0 | 0 |
| Randox Holdings | 0 | 0 | 0 | 0 |
| W&R Barnett Holdings | 0 | 0 | 0 | 0 |

0 5 10 15 20

(Total Available) Danske Bank

6

12

6

Moy Park/Pilgrim’s Pride

Coca-Cola NI Water

SSE

NIE Networks/ESB Terex GB Texex Encirc/Vidrala NIIB/Band of Ireland

Almac Group FP McCann

EP Kilroot & Ballylumford/EPH

Energia Kainos

CJ Upton Steel Gardrum Holdings

John Henderson Holding/Hendersons

LCC Group Randox Holdings W&R Barnett Holdings

**40**

# Appendix 4: Disclaimer

This analysis is made available on the express understanding that it will be used solely for general information purposes. No representation or warranty is given that the material in this analysis is accurate, complete or up-to-date. The material in the analysis is based on information that we consider correct and any statements, opinions, conclusions or recommendations contained therein are honestly and reasonably held or made at the time of publication. Any opinions expressed are our current opinions as of the date of the publication of the analysis only and may change without notice. To the maximum extent permitted by law any responsibility or liability for the analysis or any related material is expressly disclaimed provided that nothing in this disclaimer shall exclude any liability for, or any remedy in respect of, fraud or fraudulent misrepresentation.



