## Draft IOE Synopsis on National Action Plans on Business and Human Rights

### DENMARK

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<th>Legislative Measures</th>
<th>Extraterritorial legislation: the Danish Government will put together an inter-ministerial working group which will discuss the need for and the feasibility of legislation with extraterritorial effect in areas of particular relevance. In Denmark, all new legislation is systematically evaluated in terms of human rights consequences by the Ministry of Justice.</th>
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<td>Awareness Raising / Capacity Building</td>
<td>The Danish trade organisation of auditing, accounting, tax and corporate finance (FSR - Danish Auditors) annually announces the company with the best CSR report (both for large companies and SMEs).</td>
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| Support for Companies | The government has committed to:  
- Providing courses and guidance on responsible business conduct. The Trade Council under the Ministry of Foreign Affairs advises Danish companies and their local partners on how they should handle their social responsibility in a number of export markets. In addition, at Danish embassies in emerging markets, the Trade Council in co-operation with the Danish Business Authority holds workshops in responsible supply chain Management.  
- Providing companies with tools and guidance to implement CSR policies in a strategic and manageable manner. Examples of relevant tools include: the CSR Compass – a free online tool that helps companies implement responsible supply chain management (http://www.csrcompass.com). |
| Policy measures at international level | At the multilateral level, Denmark works actively to promote and strengthen the implementation of the UN Guiding Principles. |
| Financial support | Financial support for the Global Compact, the UN Working Group on business and human rights, etc. |
| Public Procurement | Increasing the use of labour and social clauses in public contracts: the current threshold value of approximately DKK 37.5 million for public construction projects included in the labour clause requirement will be abolished. In the future, governmental contracting authorities must use labour clauses in all public tender calls for construction projects. |
Furthermore, in the future, Danish municipalities and regions will use labour clauses in the same manner as governmental contractors. Finally, more and better information on the use of labour clauses will soon be available in written form and on the internet.

**Multistakeholder engagement**
Whenever necessary, the government also initiates and drives multi-stakeholder partnerships based on the Guiding Principles. This year, the government established the partnership for Responsible Garments Production in Bangladesh, gathering all major Danish stakeholders in the industry and linking the partnership with international public and private partners to achieve joint action.

**Access to remedy**
Establishment of a Mediation and Complaints-Handling Institution for Responsible Business Conduct. The purpose of this is to investigate cases involving potential adverse impacts by Danish companies on international CSR guidelines, as described in the OECD Guidelines for Multinational Enterprises. The institution focuses on mediation to solve complaints, both on company level and if that is not possible, assisted by the Mediation and Complaints-Handling Institution. If mediation is not possible, the institution can initiate an investigation and based on the result, make a public statement.

**Trade**
The Trade Council, under the Ministry of Foreign Affairs, advises Danish companies and their local partners on how they should handle their social responsibility in a number of export markets. The advisory services include human rights due diligence. In cooperation with the Danish Business Authority, the Trade Council holds workshops on Responsible Supply Chain Management, focusing especially on small and medium-sized enterprises and their local business partners. The Government actively supports substantial trade and development chapters in the EU’s bilateral free trade agreements as well as human rights suspension clauses in those same agreements.

**Reporting**
Legal reporting is a requirement for the largest Danish companies and all State-owned companies. Since 2009, large companies including all State-owned companies and institutional investors in Denmark are required to report on their work on corporate social responsibility.

**Other features**
Ensuring policy coherence across governmental departments and agencies: the Government's CSR efforts are coordinated by an inter-ministerial working group with representatives from departments and agencies who work with CSR and human rights related areas.
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| **Trade** | Participating in the OHCHR work on access to remedy.  
Bring human rights issues into trade and development organisations.  
Strengthen human rights assessment in trade negotiations / trade agreements.  
Linking human rights to the EU Generalised System of Preferences.  
Report on how human rights have been taken into account in free trade agreements.  
Take human rights considerations into account in export promotion missions. |
| **Reporting** | Companies where the State holds a controlling interest are assessing their human rights risks in the supply chain and are reporting in these risks. |
| **Other features** | Implementation of an action plan monitored on a yearly basis.  
The administrative burden of companies will not be increased. |

**NETHERLANDS**

| **Legislative Measures** | In 2014, an independent committee will investigate whether the obligations of Dutch companies regarding CSR are adequately regulated in Dutch law and in accordance with the UN Guiding Principles. |
| **Awareness Raising / Capacity Building** | Information strategy ‘CSR Pays Off’ created to raise companies’ awareness on the need for due diligence.  
An e-learning course will be developed for ministries and implementing organisations, enabling them to provide clear, reliable information on human rights and business.  
The government will enter into dialogue with educational institutions providing courses in management-related studies, on |
including business ethics and/or CSR in their curriculums.

| Support for Companies | The government supports the Social and Economic Council (SER) with a grant for workshops to help companies shape the human rights component of their CSR policies, and to assist them in identifying and prioritising the risks they face.

The government has entered into talks with Global Compact Netherlands on a follow-up to its publication ‘How to do Business with Respect for Human Rights’ (2010). |
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<td>Policy measures at international level</td>
<td>In the run-up to the Dutch EU Presidency in 2016, the government will consult likeminded member States on shared priorities and commitments in Europe.</td>
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<td>Financial support</td>
<td>Support for initiatives, like “Better Coal”, “Myanmar Centre for Responsible Business”, etc.</td>
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<td>Public Procurement</td>
<td>In its 2014 evaluation of the social conditions of sustainable procurement policy, the Ministry of the Interior and Kingdom Relations will examine whether this policy is in line with the OECD Guidelines and the UN Guiding Principles, and whether central government policy can also be applied by the municipal, provincial and water authorities.</td>
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| Access to remedy | The Netherlands has provided the ACCESS Facility with start-up funding. The ACCESS Facility was set up in December 2012 with a view to build knowledge and improve access to effective dispute settlement between companies and communities either in or out of court.

The Netherlands will organise a conference on judicial and non-judicial grievance mechanisms.

In very serious situations, where a recommendation by the NCP is needed to support the social dialogue, the government will ask the NCP to carry out a sector wide investigation into CSR issues. |
| Trade | For the government, it is essential to encourage International Corporate Social Responsibility (ICSR) during trade missions, and it has now become a permanent feature. |
| Reporting | The voluntary CSR agreements reached with the sectors selected through the Sector Risk Analysis project will focus on |
transparency, dialogue with stakeholders and monitoring of agreements.

The government will continue to call companies’ attention on the need to comply with the principle contained in the Corporate Governance Code, whereby members of the management and supervisory boards should take CSR into account when fulfilling their duties and their reports should include more information on their CSR policies.

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| **Policy measures at international level** | Development of partnerships with other countries seeking to implement the UNGPs.  
Lobby foreign States to support widespread international implementation of the UNGPs.  
Support for the UN Working Group on the issue of human rights and transnational corporations and other business enterprises.  
Support for human rights defenders.  
Instruct diplomatic missions to raise concerns with local authorities in situations where companies have problems implementing their human rights responsibilities because local law is incompatible with international human rights law. |
| **Financial support** | Financial support to the UN Global Compact.  
Promoting the UNGPs through the Human Rights and Democracy Programme. |
| **Public Procurement** | Commitment to ensuring that human rights related matters are reflected appropriately in UK Government’s procurement of goods, works and services. |
| **Multistakeholder engagement** | Support dialogue between business people, parliamentarians and civil society on the implementation of the business and human rights agenda, and share examples of good practice. |
| **Access to remedy** | Disseminate lessons from the 2012 experience of the London Organising Committee of the Olympic and Paralympic Games (LOCOG). The LOCOG developed a process informed by the UNGPs to deal with complaints and grievances related to the application of its Sustainable Sourcing Code by commercial partners.  
Task UK Trade and Investment (UKTI) teams in the markets where they operate to advise UK companies on establishing or participating in grievance mechanisms for those potentially affected by their activities.  
Encourage companies to extend their domestic UK practice of providing effective grievance mechanisms to their overseas operations. |
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<th><strong>Support projects through the FCO Human Rights and Democracy Programme Fund relating to work on remedy procedures in other countries.</strong></th>
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| **Trade** | In agreement with the OECD 2012 Common Approaches, including a requirement for Export Credit Agencies (ECAs) to take into account not only potential environmental impacts but also social impacts.  

Development of guidance to address the risks posed by exports of information and communications technology that are not subject to export control but which may have impacts on human rights including freedom of expression online.  

Ensure that agreements facilitating investment overseas by UK or EU companies incorporate the business responsibility to respect human rights. |
| **Reporting** | |
| **Other features** | Certify Private Security Companies in the UK based on the agreed UK standard for land-based companies.  

Updated version of the action plan by end 2015. |