# RESEARCH BRIEF
## PARAMETERS FOR A GLOBAL HELPDESK ON BUSINESS & HUMAN RIGHTS

## INTRODUCTION

The UN Guiding Principles on Business and Human Rights (UNGPs) were unanimously adopted by the Human Rights Council in 2011. A decade after their adoption, they 'have succeeded in providing a globally agreed-upon authoritative standard for what States and businesses need to do to respectively protect and respect the full range of human rights across all business contexts'.[1] Nonetheless, despite the growth and proliferation of guidance that the business and human rights community has witnessed since 2011, and the progress made for aligning different international standards in the area, the global implementation and interpretation of the UNGPs remains inconsistent. The current landscape of capacity-building measures in business and human rights is best described as a kaleidoscope[2] and regulatory measures developing at the national and regional level, while purporting to be based on the UNGPs, risk further fragmentation in the understanding of the normative content of the UNGPs.[3]

The lack of sufficient structures or tools to reinforce implementation support has prompted the United Nations Working Group on Business and Human Rights (WG) to recommend, as part of its Roadmap for the Next Decade of Business and Human Rights, the establishment of a helpdesk function on Business and Human Rights in the Office of the UN High Commissioner for Human Rights (OHCHR or 'the Office').

This research brief aims at evaluating the proposal for the establishment of a global helpdesk on business and human rights. Taking as a starting point the context that has led the WG to recommend the creation of the helpdesk, the analysis unpacks the potential of this initiative for fulfilling its objective to improve capacity-building efforts at the global level and foster coherent interpretation of the UNGPs, but also the risks and challenges that it may face.

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## BACKGROUND: THE 'UNGPS 10+' PROJECT AND ITS PROPOSAL TO ESTABLISH A BUSINESS AND HUMAN RIGHTS HELPDESK FUNCTION AT OHCHR

June 2021 marked the tenth anniversary of the unanimous adoption of the UNGPs at the Human Rights Council. The milestone provided the WG with the opportunity to launch the 'UNGPs 10+' project in 2020, aimed at taking stock of the progress achieved by the UNGPs in these first ten years of life as well as the challenges that still lie ahead for their implementation, and to chart a course of action for the next decade.

An initial stocktaking report, presented by the WG to the Human Rights Council in 2021, outlines how the normative development produced by the UNGPs has been 'an essential step for progress' and how '[a]fter years of confusion, the transformative concept of an internationally recognized business responsibility to respect human rights has become the authoritative standard that defines responsible business'.[4] The report assesses the progress made in implementing the UNGPs but also the challenges for their next decade, which include policy and implementation coherence at the domestic, multilateral and corporate level.[5] These challenges are found to 'show ultimately that the business and human rights movement has gained in speed and coverage, but has not succeeded enough in addressing massive capacity-building needs'.[6]

The findings of this initial analysis served as a baseline for the 'UNGPs at 10+: A Roadmap for the Next Decade of Business and Human Rights' (Roadmap) published in November 2021.[7] The document, while highlighting the significant contribution of the UNGPs in 'providing a common framework for all stakeholders in managing business-related human rights risks and impacts',[8] also 'sets out key action areas for the road ahead for progressively getting closer to fuller UNGPs realization'.[9] The Roadmap identifies eight key action areas and related priority goals to achieve increased and coherent implementation of the UNGPs and, as such, improve their impact at the global and national level.

Action Area no. 8 sets the objective of 'more and better international cooperation and implementation support',[10] with its first priority goal, Goal 8.1, being that of 'plug[ging] the gap in UN system integration of the UNGPs'.[11] With respect to this particular goal, the WG notes the essential and unique role of the UN for 'advancing policy coherence and convergence of standards, as well as to create greater synergies with other initiatives'.[12] Nonetheless, it also highlights how this role needs to be reinforced by a more ambitious approach that would include 'embedding the UNGPs across agendas, systematically integrating the UNGPs at strategic and operational levels, leading by example, and supporting a scaling-up of capacity-building for both internal entities and external stakeholders'.[13] To achieve this goal, the WG recommends to '[e]xplore establishment of a help desk function at OHCHR to institutionalize a mechanism for business, governments, civil society and other stakeholders to meet the growing demand for how to align with the UNGPs'.[14]

## BUILDING CAPACITY FOR THE IMPLEMENTATION OF THE GUIDING PRINCIPLES ON BUSINESS AND HUMAN RIGHTS: THE 2023 WG REPORT

The notion of a business and human rights helpdesk function at OHCHR is then reprised in the latest WG report to the Human Rights Council in June 2023, this time fully devoted to capacity-building measures for the implementation of the UNGPs.[15] In this report, however, the concept of this proposed OHCHR helpdesk is not articulated in detail, and its description and envisaged role remain relatively superficial. Instead, the WG clarifies that, to enhance capacity-building efforts and achieve the goals set out in Action Area 8 of the Roadmap, it 'envisages a three-part approach to capacity-building at the international level in the field of business and human rights: a global, multi-stakeholder institution or knowledge hub, complemented by a help desk function at OHCHR, in particular to help ensure consistent interpretive advice on the Guiding Principles, and supported by a global fund'.[16]

Interestingly, while the report introduces the idea of the creation of knowledge hubs, to which

it dedicates particular attention by outlining their role and functions, it fails to clarify the relationship between knowledge hubs and the OHCHR helpdesk and, in fact, the account that the WG provides on the role of knowledge hubs contributes to blurring the lines between these two initiatives.

With respect to knowledge hubs, the report outlines how 'the central coordination body would be international, in order to ensure coherence and coordination', and how 'knowledge hubs would have to be established in regions or subregions, to enable easier and localized access for all stakeholders'.[17] Knowledge hubs, as envisaged by the WG, 'would not have a direct implementation role, [but] they would serve as a novel tool to strengthen coordination and collaboration across efforts to implement the Guiding Principles'[18] and they would further complement and reinforce the work performed by leading normative and technical organizations, such as OHCHR, OECD and ILO.[19]

The main functions that the WG identifies for the knowledge hubs aim at contributing to 'improving and growing those capacity-building initiatives that promote rights-respecting business practices'[20] by

- Creating a forum for discussion and cooperation: the knowledge hubs would act as a platform for regularly engaging key State and international institutions in the region and internationally;
- Supporting relevant institutional, legislative and policy developments and promoting good practices, including through the provision of independent expertise and information in line with the Guiding Principles. They would also provide comparative experiences, and contribute to the development of guidance products that connect research, policy and practice. Those products could be openly accessible and available in multiple languages, and could help facilitate coordination efforts and coherence among international and regional actors;
- Facilitating communication and exchanges among stakeholders by pro-

viding opportunities to engage and build trust, including between business, States and affected communities[21].

Knowledge hubs are thus presented as 'focal point[s] for questions about human rights and daily business activities',[22] but could also offer other products including:

- An introductory course on the Guiding Principles for beginners: an online interactive, training course that provides an introductory explanation of the three pillars and what they entail;
- Context-specific peer-learning workshops: in-person/online sessions where businesses familiar with the Guiding Principles come together to share their experiences and good and bad practices;
- Individual training courses: expert-led "training of trainers" courses that provide business managers/stakeholders with guidance on how to construct individualized training sessions for their own business or field of operations;
- A human rights risk checker: an algorithm that provides businesses with a list of possible risks affiliated with the products or services they provide and with the regions in which the businesses provide those products or services or source them from;
- Individualized advisory sessions: businesses can email or call experts at a help desk and ask specific questions, such as on how to mitigate human rights risks, in a confidential manner and receive tailored advice;
- An online portal with anonymized frequently asked questions: a publicly accessible portal where interested stakeholders can receive immediate generalized answers to frequently asked questions on the Guiding Principles. [23]

Under this configuration, the proposed OHCHR helpdesk would be complementary to knowledge hubs and, in the view of the WG, the helpdesk would be 'the institutional focal point within the United Nations system for providing uniform guidance and clarification on issues relating to the interpretation of the Guiding Principles, in close collaboration with the Working Group,

as well as other human rights mechanisms and agencies or organizations'.[24] Nonetheless, from what emerges from the short account provided by the WG on the matter, it does not appear that the OHCHR helpdesk would be the central coordination body for knowledge hubs.

## SCOPE AND FUNCTIONALITY OF A GLOBAL HELPDESK ON BUSINESS AND HUMAN RIGHTS[25]

If the WG report on capacity-building measures does not really offer any detailed insights on the scope and functions of an OHCHR helpdesk beyond its role as 'authoritative interpreter' of the UNGPs, OHCHR has developed its own proposal in light of the recommendations made in the Roadmap.

OHCHR, and its Business and Human Rights Unit (BHRU) particularly, already engage in capacity-building efforts with a variety of actors, including states, business enterprises, civil society organizations and others. The Office regularly receives requests for guidance and clarification with respect to implementation and interpretation of the UNGPs. However, the rising number of requests is not matched by the current capacity of the BHRU. As such, albeit OHCHR's BHRU releases documents and other resources and has engaged with stakeholders by providing guidance or organizing activities aimed at improving capacity-building, the responses to requests for guidance and clarification have been ad-hoc so far.

OHCHR argues that the rising demand for this kind of support by different actors in the business and human rights field and the unique position of OHCHR in providing authoritative interpretation of the UNGPs as a global standard for business and human rights[26] illustrate the need for establishing a helpdesk function within the Office.

The current OHCHR proposal, drawing on the experience of the Office in the area and the challenges and developments it witnesses, suggests an institutionalization of those functions that it already performs, albeit with currently limited capacity, with the aim of ensuring consistent and uniform interpretation of the UNGPs. As such, the proposal defines the scope of the helpdesk as being limited to 'providing interpretative advice and capacity-building regarding the UNGPs, not other standards or laws'.[27]

Moreover, the proposal already envisages the OHCHR helpdesk as being a complementary mechanism to national- and regional-level helpdesk functions (where they exist), aiming at

- being a resource that other helpdesks could use to seek guidance on the UNGPs,
- directing requests for advice to relevant national or regional bodies with more appropriate competence, and/or
- facilitating the exchange of good practices and lessons learned amongst different helpdesks.[28]

OHCHR proposes that its helpdesk would perform five functions:

- **Interpretative advice for States, businesses, civil society and other actors**, offering a centralized platform where States, businesses, civil society organizations and others could seek authoritative interpretation on the meaning and implications of the UNGPs. The BHR Helpdesk will centralize the requests for support that are regularly received by BHRU in relation to specific technical issues or country situations and can coordinate responses, in cooperation with the UN Working Group on Business and Human Rights where appropriate. Individual requests for advice may be kept confidential.

- **Policy coherence and alignment**, providing assessments of the extent to which (draft) laws and policies align with the UNGPs, and provide recommendations based on such assessments.

- **Technical advice and capacity building**, as a resource through which technical advice and capacity building support can be provided to States, businesses, CSOs, and other actors on UNGPs implementation. In particular, the helpdesk can leverage the technical

expertise of BHRU on specific issues, sectors, and countries. For instance, given the vast learnings from the Accountability and Remedy Project, the BHR Helpdesk could advise States, business, multi-stakeholder initiatives, and others on ways to develop or improve grievance systems in line with the UNGPs.

- **Development of BHR tools and resources**, serving the function of accelerating the production of new BHR materials to complement OHCHR's existing BHR-related resources. For instance, where BHR Helpdesk staff detect trends in misinterpretations of the UNGPs, materials can be developed and shared publicly to clarify those areas.

- **Platform for referrals and collaboration**, operating as a centralized platform through which BHR-related questions and requests can be made. Where such questions and requests relate to issues over which other actors and institutions have more appropriate competence and authority, the helpdesk can help redirect them to the appropriate body. For instance, questions about national due diligence laws would be referred to national helpdesks, questions concerning international labor standards would be referred to the ILO helpdesk, and questions concerning particular human rights subjects (e.g., civic space, Indigenous Peoples' rights, etc.) could be sent to OHCHR teams specializing in those areas. Additionally, the BHR Helpdesk could help facilitate the exchange of good practices and lessons learned, for instance through convenings of national BHR helpdesks.[29]

Institutionally anchored within OHCHR's BHRU, the helpdesk would be guided by a dedicated coordinator leading a team of staff supporting with their respective issue, sectoral and regional expertise. The wider OHCHR system and a network of business and human rights practitioners and specialists would also assist the mechanism and, depending on funding, dedicated OHCHR staff in field presences in each region could assist to address questions and requests in each UN language and across time zones.

## RISKS AND CHALLENGES

The idea of a global business and human rights helpdesk has emerged as part of the stocktaking efforts that took place in concomitance with the tenth anniversary of the UNGPs. The proposed initiative, as seen, seeks to respond to the need to increase capacity-building efforts in the field, harmonize interpretation and implementation of the UNGPs, and respond to requests for guidance that multiple stakeholders address regularly to OHCHR but which, with the current BHRU capacity, can only be addressed on an ad hoc basis.

Nonetheless, the current project proposal presents some critical issues that might affect the prospects of fulfilling its stated objectives.

### Positioning the helpdesk

The current proposal by the WG for the institution of a OHCHR helpdesk does not clearly define its positioning in the wider landscape that the WG envisages in its report, and there seems to be some inconsistencies between the OHCHR proposal and the WG vision. As already mentioned, although the Roadmap clearly recommends the creation of a helpdesk function at OHCHR, in its report the WG expands on the idea and moves to suggest a three-tiered approach to improve capacity-building efforts in line with Action Area 8 of the Roadmap. While the report elaborates on the functions envisaged for knowledge hubs, it does not offer any real insights on the role of the OHCHR helpdesk within their proposed architecture nor on its mandate beyond its complementarity to knowledge hubs and its role in providing uniform interpretation of the UNGPs.

If one of the stated aims of the project is to avoid 'fragmentation in interpretation and divergence of understanding among stakeholder groups',[30] it is unclear how a multiplication of institutions without clearly established mandates and coherently allocated responsibilities would assist in fulfilling this goal. More strikingly, it is unclear why, if these knowledge hubs were to have a central coordination body for its activities, such coordination function would not be performed by OHCHR: provided that these knowledge hubs

would not have a direct implementation role but facilitate collaboration in implementation efforts, it would go without saying that the interpretation of the UNGPs plays a vital role in this respect.

The strict interconnection between interpretation and implementation is further evidenced by the significant overlap between the recommended functions of the WG for the knowledge hubs and the functions that OHCHR proposes for its helpdesk, with the WG even suggesting that one of the products knowledge hubs could offer would include a helpdesk function through which 'businesses can email or call experts at a help desk and ask specific questions, such as on how to mitigate human rights risks, in a confidential manner and receive tailored advice'.[31] Such an overlap is not surprising and finds its rationale on the fact that implementation efforts require a translation from the general framework provided by the UNGPs to the particular situation at hand, and this translation exercise relies on interpretive efforts. As such, a neat separation between knowledge hubs and the OHCHR helpdesk, or a mere and undefined complementarity, would run the risk of repetition and further fragmentation.

Clarifying the position and mandate of the OHCHR helpdesk within the three-tiered approach suggested by the WG is therefore salient for ensuring that these initiatives do not foster incoherence in implementation efforts but rather contribute to harmonizing practices.

**Defining the audience**

Another key issue that requires further development is the identification of the OHCHR helpdesk's audience. Indeed, business and human rights is a field populated by a variety of different actors. The OHCHR proposal already mentions how the BHRU of the Office regularly engages and receives requests from states, business enterprises, civil society organizations but also other actors, including international organizations. Seeking to operate at the global level, the potential audience for the OHCHR helpdesk is incredibly vast and varied. As such, it would be

impossible for the helpdesk to address all particular needs of individual stakeholders and, at least in the initial phase of its launch, it should clearly define criteria for prioritizing requests. Similarly, it would also be unrealistic for the helpdesk to be able to cater to every possible scenario that can arise in this field.

Further elements that would need to be taken into account include how the helpdesk could meaningfully engage not only with transnational corporations, but also with small and medium enterprises. It would also be crucial not to restrict the intended audience to business enterprises only, as such an approach would risk creating a biased image.

Assuming that a business and human rights helpdesk should be particularly helpful to those who are affected by the relationship between business and human rights, a question that remains unanswered is whether victims could also receive guidance from the OHCHR helpdesk. The OHCHR proposal mentions that, relying on the vast learnings from their Accountability and Remedy Project, the helpdesk could also offer advice to states, business enterprises, multi-stakeholder initiatives and other actors on how to develop or improve grievance mechanisms in accordance with the UNGPs.[32] Access to remedy being a fundamental pillar of the UNGPs, the findings of these projects could also be helpful in assisting victims and informing them of the remedies that would be available to them.

Additional elements that would need to be further developed with respect to addressing a global audience include the question of languages, the need to ensure that stakeholders in the Global South can easily and meaningfully engage with the helpdesk, the need to sufficiently advertise the creation of the helpdesk and the role that civil society organizations can play in ensuring its accessibility.

## Complementarity with regional and national initiatives

The helpdesk proposed by OHCHR would constitute a complementary institution to other initiatives and actors, including existing helpdesks that have already been established at the regional or national level and which, depending on the circumstances, could offer more tailored and relevant support to stakeholders. As mentioned, in this context the OHCHR helpdesk envisages three functions: (1) being a resource for other helpdesks that would require further guidance on the UNGPs; (2) directing requests for advice to other bodies, either at the national or regional level, that would have a more appropriate competence in the matter; (3) facilitating exchange of good practices and lessons learned among helpdesks.[33]

While the notion of complementarity with existing initiatives is essential not only for further harmonization in the interpretation and implementation of the UNGPs, but also for avoiding repetition and fragmentation and ensuring an appropriate allocation of competence between international, regional and national regulatory frameworks, such initiatives do not exist everywhere, and they are also very diverse among themselves. As such, if there will be realities presenting different and complementary initiatives, there will also be realities whereby the OHCHR helpdesk could potentially be the only resource available to stakeholders. In this context, it would therefore be helpful for OHCHR to create a network and strategy developing how its helpdesk would complement in practice the already existing initiatives (bearing in mind that, being these initiatives not identical to one another, the level of complementarity might also differ), but also develop a strategy for those realities whereby they would be the only support mechanism available to relevant stakeholders, which could potentially also require a different allocation of human and financial resources. These strategies should ideally be developed before the helpdesk becomes operational, to ensure that the complementarity function is fully effective from the beginning.

## Addressing the risks of 'cosmetic compliance'

From a substantive point of view, the OHCHR helpdesk could have the potential of addressing one of the main criticisms that the business and human rights framework has received so far: the risk of 'cosmetic compliance', which refers to 'tick the box' approaches to compliance.[34] These risks have been highlighted not only in academic circles,[35] but also by the UN High Commissioner for Human Rights and the WG, who have warned against 'check-box' approaches in the context of corporate respect for human rights.[36]

Since some of the underlying causes for such an approach have been identified with a high level of ambiguity and proliferation of guidance to companies,[37] harmonization in interpretation and implementation of the UNGPs could act as a deterrent to these approaches to compliance. Moreover, clearer standards would also allow other stakeholders to challenge the adequacy of measures and processes that business enterprises and other actors put in place in the framework of their own compliance with the UNGPs.[38]

The role of the OHCHR helpdesk in providing uniform guidance and clarification on the interpretation of the UNGPs could therefore be invaluable in this respect and could also contribute to a shift of focus from process to outcome in regulatory and implementation efforts: if in recent years a trend has been witnessed in considering adoption of human rights due diligence as the standard to follow (the process), at the expense of the corporate responsibility to respect human rights (the outcome),[39] clear standards issued by the institutional focal point within the United Nations system could help redress the bar.

At the same time, the OHCHR helpdesk should not itself become an additional tool for 'cosmetic compliance': engaging with this mechanism should not be perceived by stakeholders as yet another process for demonstrating formal compliance and engagement with business and human rights mechanisms at the expense of real implementation of the UNGPs.

**Funding, human resources and information management**

A final element that needs to be further explored concerns funding, human resources and information management.

The OHCHR proposal outlines how, notwithstanding the many requests it receives from a variety of stakeholders, it is not currently in a position to cater to these requests and has only been able to address some of them on an ad-hoc basis. Lack of sufficient human resources has therefore prevented OHCHR from addressing the growing demands for guidance on interpretation and implementation of the UNGPs that it currently receives.

For a helpdesk function to be meaningfully operational within OHCHR, it would require a substantive increase on financial support and human resources. Experiences from national helpdesks have already proven to be quite labor-intensive: considering that such initiatives remain confined to the national level, a similar effort at the global level would undoubtedly require a significant number of staff dedicated exclusively to this mission.

As also mentioned by the OHCHR proposal, the helpdesk should also be able to leverage on the wider OHCHR system and integrate their work and expertise to address specific questions as relevant. As such, it would also be necessary to envisage an internal system that would easily and readily allow OHCHR staff to share, collect and manage information. Leveraging on the OHCHR field presence, with dedicated staff in those offices, would also be essential for ensuring that requests could be addressed by also taking into account country situations, accommodating different time zones and, importantly, being able to work in different languages.

## RECOMMENDATIONS

**Positioning the helpdesk**

- Clarify the positioning and mandate of the OHCHR helpdesk within the three-tiered approach suggested by the WG, with a view to ensuring that these initiatives do not foster incoherence in implementation efforts but rather contribute to harmonizing practices.

**Defining the audience**

- Clearly identify the OHCHR helpdesk's intended audience. As the helpdesk seeks to operate at a global level, it would be unrealistic to expect an ability to cater to every possible scenario that can arise in this field or that it could address all particular needs of individual stakeholders. At least in the initial phase of its launch, the helpdesk should clearly define criteria for prioritizing requests.

- Develop a strategy for ensuring meaningful engagement not only with transnational corporations, but also with small and medium enterprises. Restricting the intended audience to business enterprises only would reflect a biased image.

- Include victims in the intended audience for the helpdesk and inform them of the remedies that would be available to them depending on the circumstances as access to remedy is a fundamental pillar of the UNGPs. This can draw from the findings of OHCHR's Accountability and Remedy Project.

- Additional elements that would need to be further developed include the question of languages, the need to ensure that stakeholders in the Global South can easily and meaningfully engage with the helpdesk, the need to sufficiently advertise the creation of the helpdesk and the role that civil society organizations can play in ensuring its accessibility.

## Complementarity with regional and national initiatives

- Create a network and strategy developing how its helpdesk would complement in practice the already existing initiatives (bearing in mind that, being these initiatives not identical to one another, the level of complementarity might also differ).

- Develop a strategy for those realities whereby their helpdesk would be the only support mechanism available to relevant stakeholders, which could potentially also require a different allocation of human and financial resources.

- These strategies should ideally be developed before the helpdesk becomes operational, to ensure that the complementarity function is fully effective from the beginning.

## Addressing the risks of 'cosmetic compliance'

- The role of the OHCHR helpdesk in providing uniform guidance and clarification on the interpretation of the UNGPs could be invaluable for countering 'tick the box' approaches to implementation and compliance. The helpdesk could also contribute to a shift of focus from process to outcome in regulatory and implementation efforts. In recent years, a trend has been witnessed in considering adoption of human rights due diligence as the standard to follow (the process), at the expense of the corporate responsibility to respect human rights (the outcome): clear standards issued by the institutional focal point within the United Nations system could help redress the bar.

- The OHCHR helpdesk should not itself become an additional tool for 'cosmetic compliance': engaging with this mechanism should not be perceived by stakeholders as yet another process for demonstrating formal compliance and engagement with business and human rights mechanisms at the expense of real implementation of the UNGPs.

## Funding, human resources and information management

- For a helpdesk function to be meaningfully operational within OHCHR, it requires a substantive increase on financial support and human resources. Experiences from national helpdesks have already proven to be quite labor-intensive: considering that such initiatives remain confined to the national level, a similar effort at the global level would undoubtedly require a significant number of staff dedicated exclusively to this mission.

- The helpdesk should also be able to leverage on the wider OHCHR system and integrate their work and expertise to address specific questions as relevant. As such, it would also be necessary to envisage an internal system that would easily and readily allow OHCHR staff to share, collect and manage information.

- Leveraging on the OHCHR field presence, with dedicated staff in those offices, would also be essential for ensuring that requests could be addressed by also taking into account country situations, accommodating different time zones and, importantly, being able to work in different languages.

# END NOTES

1    Report of the Working Group on the issue of human rights and transnational corporations and other business enterprises, Guiding Principles on Business and Human Rights at 10: taking stock of the first decade, UN doc A/HRC/47/39, 22 April 2021, § 11

2    Report of the Working Group on the issue of human rights and transnational corporations and other business enterprises, Building capacity for the implementation of the Guiding Principles on Business and Human Rights, UN doc A/HRC/53/24, 18 May 2023, § 21

3    The risk of fragmentation had already been underscored by the SG in its 2012 report to the HRC: "Various actors are developing their own interpretations of the Guiding Principles, a situation that could lead to fragmentation in interpretation and divergence of understanding among stakeholder groups", Report of the Secretary-General, Contribution of the United Nations system as a whole to the

advancement of the business and human rights agenda and the dissemination and implementation of the Guiding Principles on Business and Human Rights, UN doc A/HRC/21/21, 2 July 2012, § 32

4    Report of the Working Group on the issue of human rights and transnational corporations and other business enterprises, supra fn 1, § 13

5    Ibid

6    Ibid, § 110

7    UN Working Group on Business and Human Rights, "UNGPs at 10+: A Roadmap for the Next Decade of Business and Human Rights", November 2021, https://www.ohchr.org/sites/default/files/documents/issues/business/ungps10/2022-11-08/UNGPS_ROADMAPPLUS10_EN.pdf

8    Ibid, p 2

9    Ibid, p 3

10   Ibid, p 49

11   Ibid, p ix

12   Ibid, p 49

13   Ibid

14   Ibid, p 51

15   Report of the Working Group on the issue of human rights and transnational corporations and other business enterprises, supra fn 2

16   Ibid, §66

17   Ibid, §67

18   Ibid

19   Ibid

20   Ibid, §68

21   Ibid

22   Ibid, §70

23   Ibid

24   Ibid, §71

25   OHCHR, Helpdesk on Business and Human Rights, Concept note, available at https://www.ohchr.org/sites/default/files/documents/issues/business/hr75/bhr-helpdesk-concept-note.pdf

26   See, for example, the 2012 SG report: "The institutional focal point within the United Nations system for providing uniform guidance and clarification on issues relating to the interpretation of the Guiding Principles rests with OHCHR, in close collaboration with the Working Group, as well as other human rights mechanisms and agencies or organizations, as appropriate. As efforts to advance capacity-building and the implementation of the Guiding Principles gain momentum, and both internal and external stakeholders seek guidance and support, the rationale for "one-stop shopping" to ensure alignment with the Guiding Principles is further strengthened." Report of the Secretary-General, supra fn 3 §33

27   OHCHR, Helpdesk on Business and Human Rights, supra fn 23

28   Ibid

29   Ibid

30   Report of the Secretary-General, supra fn 3, §32

31   Report of the Working Group on the issue of human rights and transnational corporations and other business enterprises, supra fn 2, §70

32   OHCHR, Helpdesk on Business and Human Rights, supra fn 23

33   Ibid

34   I. Landau, 'Human Rights Due Diligence and the Risk of Cosmetic Compliance', 20 Melbourne Journal of International Law 221 (2019) 234.

35   See, among others, I. Landau, 'Human Rights Due Diligence and the Risk of Cosmetic Compliance', supra fn 32 ; S. Deva, Mandatory human rights due diligence laws in Europe: A mirage for rightsholders, 36(2) Leiden Journal of International Law 389, 2023

36   See Report of the United Nations High Commissioner for Human Rights, Improving accountability and access to remedy for victims of business-related human rights abuse: The relevance of human rights due diligence to determinations of corporate liability, UN doc A/HRC/38/20/Add.2, 1 June 2018; Report of the Working Group on the issue of human rights and transnational corporations and other business enterprises, UN doc A/73/163, 16 July 2018

37   I. Landau, 'Human Rights Due Diligence and the Risk of Cosmetic Compliance' supra fn 32, 235

38   Ibid, 236

39   Ibid, 238